

**NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)**  
**FINANCIAL AUDIT: AN INDEPENDENT REPORT ASSESSING AND**  
**RECONCILING FINANCIAL FLOWS WITHIN NIGERIA'S**  
**SOLID MINERALS INDUSTRY 2007 - 2010.**

**CORE EITI REPORT**

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## LIST OF ABBREVIATIONS/ACRONYMS

AFS	Audited Financial Statements
ASMD	Artisanal and Small Scale Mining Department
SBIR	State Board of Internal Revenue
C of O	Certificate of Occupancy
CAC	Corporate Affairs Commission
CBN	Central Bank of Nigeria
CGT	Capital Gain Tax
CIT	Company Income Tax
EDT	Education Tax
EITI	Extractive Industries Transparency Initiative
FEC	Federal Executive Council
FIRS	Federal Inland Revenue Services
FMO	Federal Mines Officer
FMOE	Federal Ministry of Environment
FOB	Free on Board
LGA	Local Government Authority
MCO	Mining Cadastre Office
MDAs	Ministries, Department and Agencies
MECD	Mines Environmental Compliance Department
MID	Mines Inspectorate Department
MMSD	Ministry of Mines and Steel Development
NCS	Nigeria Custom Service
NEITI	Nigeria Extractive Industries Transparency Initiative
NEES	Nigerian Exports Supervision Scheme
NIWA	National Inland Water Ways Agency
NGSA	Nigeria Geological Survey Agency
OAGF	Office of the Accountant General of the Federation
P.A.Y.E	Pay As You Earn
RMAFC	Revenue Mobilisation Allocation and Fiscal Commission
SMMRP	Sustainable Management of Mineral Resources Project
T.C.C	Tax Clearance Certificate
TETFUND	Tertiary Education Trust Fund
TIN	Taxpayer Identification Number
ToR	Terms of Reference
VAT	Value Added Tax
WHT	Withholding Tax

## **EXECUTIVE SUMMARY**

## EXECUTIVE SUMMARY

Extractive Industries Transparency Initiative (EITI) is a global initiative which seeks to promote transparency on company payments and Government receipts of revenue from the extractive industries. It is generally believed that transparency in payments and receipts of revenue can assist the Government in financial, macro-economic planning and ultimately reducing the risk of diversion and/or misappropriation of Government resources.

This report presents the aggregation and reconciliation of payments made by major players (companies/entities) in the solid minerals sector in Nigeria and receipts by relevant Government Agencies in 2007-2010.

The payments under consideration are:

- Royalty
- Ground Rents/Annual Surface Rents
- Taxation
- Levies

NEITI initiated the process of auditing the solid minerals sector as part of it's mandate of promoting transparency and accountability in the extractive industry , which culminated to the approval of our firm, Messrs Haruna Yahaya & Co. (Chartered Accountants) on the 18<sup>th</sup> January, 2012 by the Federal Executive Council (FEC) as the consultant to conduct the first comprehensive audit of the solid minerals sector in Nigeria for the financial years of 2007 to 2010 as part of the requirements of the EITI.

## OBJECTIVES OF THE AUDIT

The main objectives of the audit are:

- To report on the revenue flows and investment among the major players in the solid minerals sector, as fully described with transactions made by participants (both public and private) in Nigeria's solid minerals industry.

- To report on the quantities of solid minerals mined, quarried, processed, exported and imported in a manner which is insightful and of such integrity that could be reasonably relied upon by NEITI.
- To track solid minerals sector fund collected by the various Government Agencies to the Federation Account and how it is distributed, applied by the various Federal Agencies and also make recommendations on any issues arising during the course of the audit.
- To reconcile the payments by the major players (companies/entities) in the solid minerals sector in Nigeria and Government receipt of revenues.
- For planning and economic development of the country. The Federal Government of Nigeria through NEITI can utilize lessons learnt from the audit, so as to enhance transparency in companies' payments and Government receipt of revenue, disbursement and utilization of this revenue by the various relevant stakeholders.

## **SCOPE OF THE AUDIT**

- The audit covers actual payments made by the major players (companies/entities) in the solid minerals sector in Nigeria and Government receipt of revenues for the periods under review (2007-2010).
- The payments considered in the report and in the aggregation/reconciliation are:
  - ✓ Royalty
  - ✓ Ground Rents/Annual Surface Rents
  - ✓ Taxation
  - ✓ Levies

## **MATERIALITY/LEVEL**

The major players (companies/entities) which provided the data that was used in this report for the periods under consideration, were selected based on the agreed materiality level/standard of ₦1,000,000.00 (One Million Naira) and above of;

- Annual royalty paid by the companies engaging in mining/quarry activities
- Company Income Tax (CIT) and related taxes/fees for companies that either use extracted minerals as primary raw material or as export products.

Other players in the solid minerals sector in Nigeria during the periods under consideration (2007-2010) were not covered by the aggregation of receipts and payments in the industry because they did not meet the agreed materiality level/standard for aggregate reporting.

## **APPROACH AND METHODOLOGY**

### **DATA COLLECTION PHASE**

This is the preliminary information gathering stage; we interacted with various stakeholders in the solid minerals sector to develop the audit templates for both the major players (companies/entities) and the relevant Government Agencies/Departments which were approved by NEITI to ascertain payments and receipt of revenues respectively. We also had one-on-one discussions with officers concerned.

Some of the data collected and analyzed during the audit exercise include but not limited to the following:-

- Details of payments made by the selected major players in the solid minerals sector in Nigeria.
- Supporting documents/details of payments made by the companies/entities in the solid minerals sector in Nigeria.
- Technical data on the operations of the companies/entities.
- Details of receipts recorded by the relevant Government Agencies and Departments.
- Supporting documents/details of receipts issued to the major players in the solid minerals sector in Nigeria by the relevant Government Agencies/Departments.
- Both the major players and the relevant Government Agencies/Departments were required to complete the solid minerals sector financial, physical & process audit templates and to provide our firm with details of payments and receipts. This was to be carried out electronically (on-line) by visiting our website and/or by physically filing and returning to us the completed audit templates sent to them.

- Our audit teams also visited the companies/entities and other players within the solid minerals sector as well as the relevant Government Agencies/Departments that populated the templates to ascertain the completeness and accuracy of the data provided.
- Other documents reviewed include the audited financial statements, feasibility reports, environmental impact assessment (EIA) of some of the major companies/entities and other players in the solid minerals sector.

## **ANALYSIS**

Activities undertaken at this phase include the following:-

- The reconciliation of the details obtained from the companies/entities in the solid minerals sector with that of the relevant Government Agencies/Departments.
- Ascertaining the completeness, accuracy and validity of the computations and payments received by each of the relevant Government Agencies/Departments.
- Comparing payments made by the companies/entities to those recorded by the relevant Government Agencies/Departments.
- The reconciliation of the technical data obtained from the major companies/entities with that of the MMSD.

## **APPROACH**

Based on the agreed materiality threshold level for aggregate reporting of ₦1, 000,000.00 (One Million Naira) and above, seventy eight (78) companies/entities were selected for disaggregation.

Payments scrutinized include the following:

- Royalty
- Ground Rents/Annual Surface Rents
- Taxation
- Levies.

All the major companies/entities had their royalty payments thoroughly reviewed by our audit teams. Their monthly returns and production charts were checked against payments made to ensure completeness, accuracy and validity.

Financial statements and audited annual reports for the years under consideration were thoroughly reviewed by our audit teams; some of the tasks carried out include:

- Various operating cost components were thoroughly scrutinized and checked against declared operational costs in their financial statements.
- Tax returns for the years under consideration were thoroughly scrutinized by our teams and self-assessments for the periods were also examined to determine the correctness of corporate tax payments.
- Ground Rents/Annual Surface Rents paid by the companies/entities were examined to determine their correctness using the applicable rates and also evidence of payments by the companies/entities was also obtained.
- Levies paid were thoroughly scrutinized and evidence of payments to the relevant Government Agencies/Departments by the companies/entities was obtained.
- Enlarged reconciliatory forum convened by NEITI auditors with representatives of companies, government agencies and NEITI technical department to discuss discrepancies, information gaps and sundry issues arising from the audit was conducted in three locations (Lagos, Abuja and Port Harcourt).

## **AGGREGATION/RECONCILIATION**

The individual templates of the selected companies/entities were aggregated and consolidated as a composite company/entity template.

Details of payments received by Government Agencies/Department were also aggregated and consolidated as the Government Agencies template. The two templates were reviewed/analyzed and reconciled by our audit teams.

The tables below show analysis of aggregation and discrepancies between companies' record and Government Agencies record.

## **AGGREGATION OF TOTAL RECEIPTS AND PAYMENTS IN THE SOLID MINERAL SECTOR, 2007-2010**

**Table 1**

**(SUMMARY OF TABLE 2 AND 3)**

**Aggregation of total relevant Government Agencies/Departments receipts and companies/entities payments in the solid minerals sector in Nigeria, 2007-2010**

Years	Total Relevant Government Agencies/Departments Receipts <b>N</b> (A)	Total Major Players (Companies/Entities) Payments <b>N</b> (B)	Deviations/ Differences <b>N</b> (A-B)	% Deviation/ Differences
2007	8,193,818,795	7,712,491,059	481,327,736	70.04
2008	9,580,804,498	9,402,706,249	178,098,249	25.92
2009	19,424,997,375	19,368,472,816	56,524,559	8.23
2010	17,366,941,613	17,395,704,420	(28,762,807)	(4.19)
<b>Total</b>	<b>54,566,562,281</b>	<b>53,879,374,544</b>	<b>687,187,737</b>	<b>100</b>

**Diagram 1**

**Showing aggregate total relevant Government Agencies/Departments receipts and payments by major companies/entities and in the solid minerals sector in Nigeria, 2007-2010**

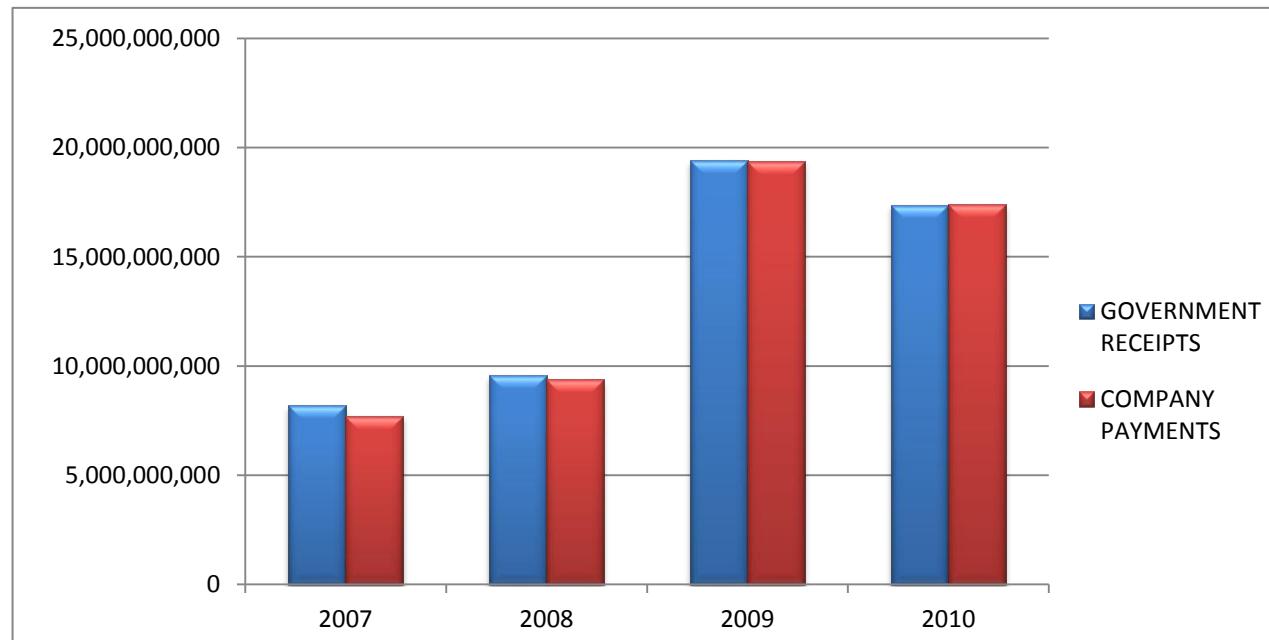


Table 1 above shows aggregate total receipts of Government Agencies and payments by major companies on yearly basis for the period under review (2007-2010). It also shows the total aggregate discrepancy of ₦687,187,737 which is 1.25% of total Government receipts over companies' payments; that is Government Agencies' record of receipts are higher than the companies' record of payments. Diagram 1 is a pictorial presentation of table 1.

**Table 2**

**Summary of aggregate total receipts by Government: 2007-2010**

Solid Minerals Sector Payments	2007 N	2008 N	2009 N	2010 N	Total N	% Contribution
Royalty	406,594,968	529,860,890	607,183,460	749,886,526	2,293,525,844	4.20
Ground Rents/Annual Surface Rents	17,855,087	45,639,938	35,913,209	74,530,167	173,938,401	0.32
Taxation	7,736,030,690	8,988,540,870	18,737,959,053	16,522,313,860	51,984,844,473	95.27
Levies	33,338,050	16,762,800	43,941,653	20,211,060	114,253,563	0.21
<b>Total</b>	<b>8,193,818,795</b>	<b>9,580,804,498</b>	<b>19,424,997,375</b>	<b>17,366,941,613</b>	<b>54,566,562,281</b>	<b>100</b>

**Diagram 2**

**Showing aggregate total receipts composition from relevant Government Agencies/Departments 2007-2010**

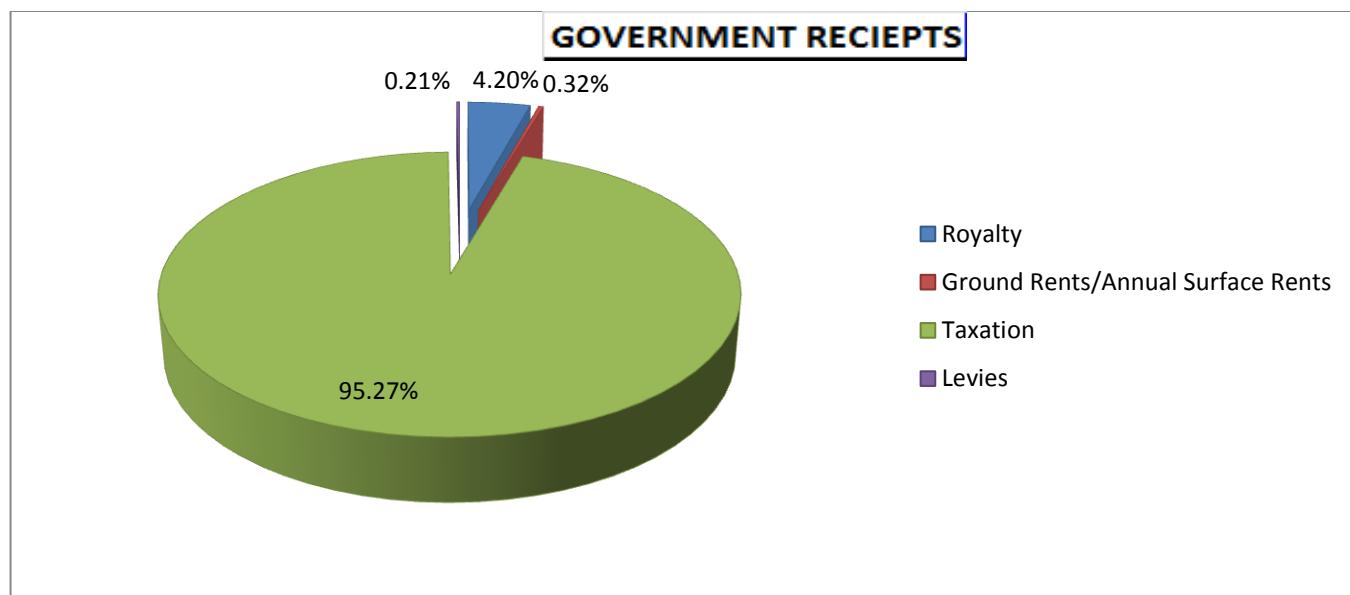


Table 2 shows the summary of receipts by government agencies based on the type of payments for the period under review (2007-2010) on yearly basis. Diagram 2 is a chart showing composition of each type of payment to the total.

**Table 3**

**Summary of aggregate total payments from major companies: 2007-2010**

Solid Minerals Sector Payments	2007 ₦	2008 ₦	2009 ₦	2010 ₦	Total ₦	% Contribution
Royalty	394,412,199	509,986,981	584,972,488	722,851,638	2,212,223,306	4.11
Ground Rents/Annual Surface Rents	17,855,087	45,639,938	35,913,209	74,530,167	173,938,401	0.32
Taxation	7,268,266,773	8,833,055,530	18,705,800,466	16,563,171,555	51,370,294,323	95.34
Levies	31,957,000	14,023,800	41,786,653	35,151,060	122,918,513	0.23
<b>Total</b>	<b>7,712,491,059</b>	<b>9,402,706,249</b>	<b>19,368,472,816</b>	<b>17,395,704,420</b>	<b>53,879,374,543</b>	<b>100</b>

**Diagram 3**

**Showing aggregate total payments composition from major companies**

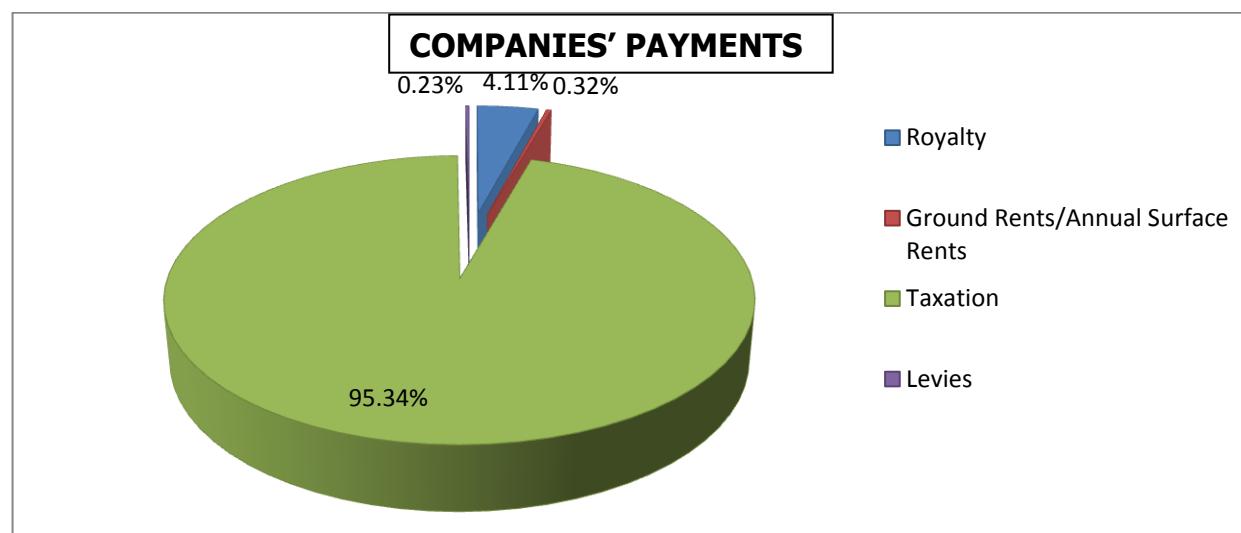


Table 3 shows a summary of payments from major players based on the type of payments considered on year by year basis. Diagram 3 is a chart showing composition of each type of payment to the total.

**Discrepancies in Government Agencies/Departments receipts and payments made by the major companies/entities for the periods under consideration**

**Table 4**

i) **Discrepancies in Royalty: 2007 - 2010**

Years	Relevant Government Agencies/Departments Receipts ₦ (B)	Major Players (Companies/Entities) Payments ₦ (A)	Deviations/Differences ₦ (A-B)	% Deviation/ Differences
2007	406,594,968	394,412,199	12,182,769	14.99
2008	529,860,890	509,986,981	19,873,909	24.44
2009	607,183,460	584,972,488	22,210,972	27.32
2010	749,886,526	722,851,638	27,034,888	33.25
<b>Total</b>	<b>2,293,525,844</b>	<b>2,212,223,306</b>	<b>81,302,538</b>	<b>100</b>

**Diagram 4**

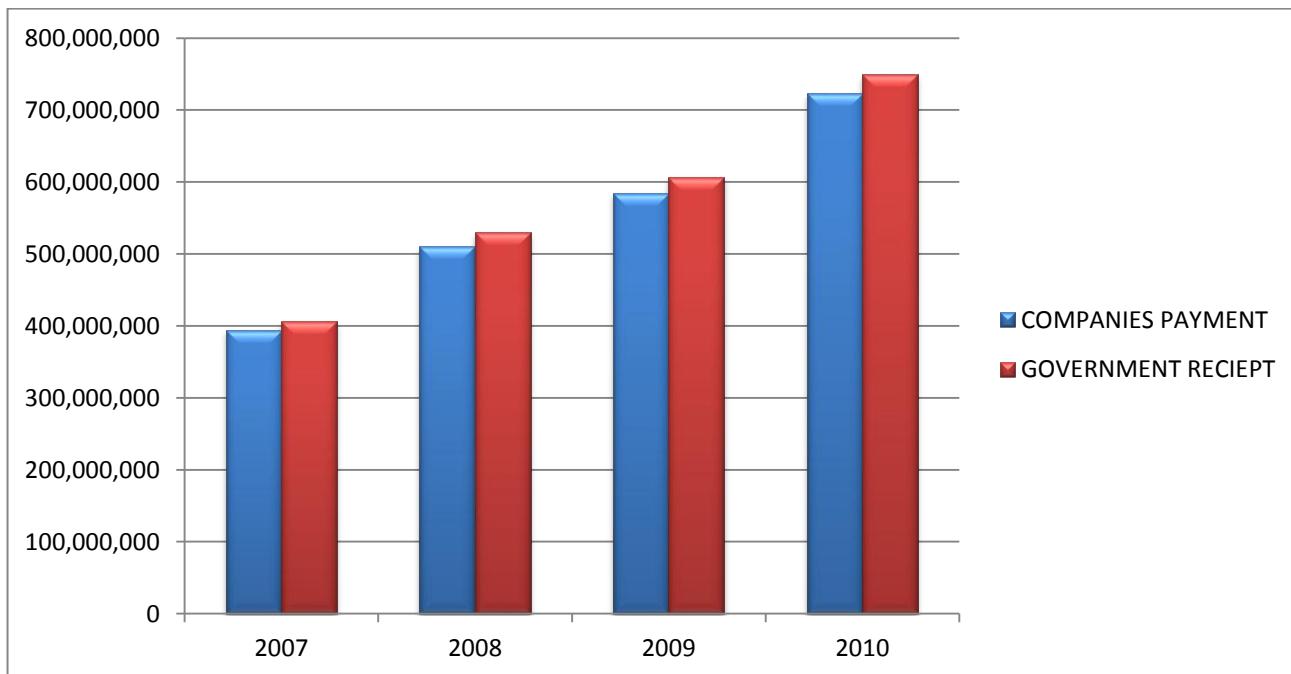


Table 4 shows comparison of each year payment with regard to royalty for the period under review. (2007-2010).

The discrepancies were to the tune of ₦81,302,538 in royalty, this is as a result of total relevant Government Agencies/Departments receipts exceeding the total major players (companies/entities) payments.

### **Table 5**

#### **ii) Discrepancies in Taxation: 2007 – 2010**

<b>Years</b>	<b>Relevant Government Agencies/Departments Receipts ₦ (A)</b>	<b>Major Players (Companies/Entities) Payments ₦ (B)</b>	<b>Deviations/Differences ₦ (A-B)</b>	<b>% Deviation/ Differences</b>
2007	7,736,030,690	7,268,266,773	467,763,917	76.11
2008	8,988,540,870	8,833,055,530	155,485,340	25.30
2009	18,737,959,053	18,705,800,466	32,158,587	5.23
2010	16,522,313,860	16,563,171,554	(40,857,694)	(6.64)
<b>Total</b>	<b>51,984,844,473</b>	<b>51,370,294,323</b>	<b>614,550,150</b>	<b>100</b>

Table 5 above is for taxation, the discrepancies is to the tune of ₦614,550,150 with relevant Government Agencies/Departments receipts through the relevant Tax Authorities and companies record on yearly basis.

### **Diagram 5**

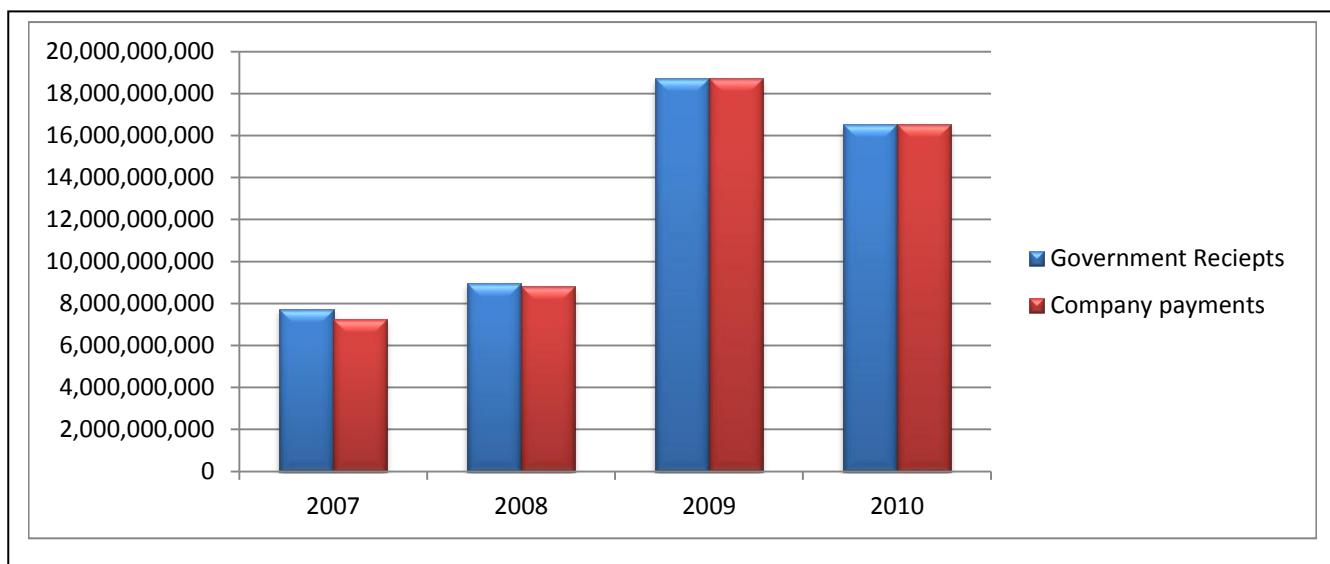


Diagram 5 shows comparison of each year payment with regard to taxation for the period under review (2007-2010).

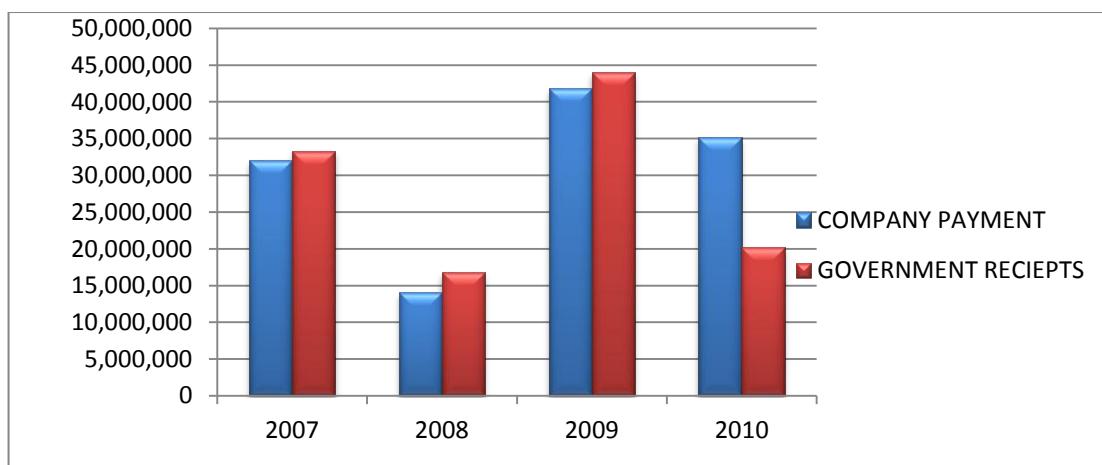
**Table 6**

**iii) Discrepancies in Levies: 2007 – 2010**

<b>Years</b>	<b>Relevant Government Agencies/Departments</b>	<b>Major Players (Companies/Entities)</b>	<b>Deviations/Differences</b>	<b>% Deviation/Differences</b>
	<b>Receipts ₦ (B)</b>	<b>Payments ₦ (A)</b>	<b>₦ (A-B)</b>	
2007	33,338,050	31,957,000	1,381,050	15.94
2008	16,762,800	14,023,800	2,739,000	31.61
2009	43,941,653	41,786,653	2,155,000	24.87
2010	20,211,060	35,151,060	(14,940,000)	(172.42)
<b>Total</b>	<b>114,253,563</b>	<b>122,918,513</b>	<b>(8,664,950)</b>	<b>(100)</b>

Finally in 2007-2010, for levies there were also discrepancies to the tune of N8, 664,950 with major players (companies/entities) payments exceeding relevant Government Agencies/Departments receipts.

**Diagram 6** shows comparison of each year payment with regard to levies for the period under review (2007-2010).



## **REASONS FOR DISCREPANCIES IN THE SOLID MINERALS SECTOR RECEIPTS AND PAYMENTS: 2007-2010**

The discrepancies shown in tables 1-6 arose due to the following reasons:

### **1. Lack of adequate information/documents**

Some of the major players in the solid minerals sector did not avail us with the required complete information/documents and also they did not fill the audit templates (financial, physical and process) despite several visits by our audit teams and NEITI officials. These companies include:

- PW Nig. Ltd
- Niger Construction Ltd
- C.C.E.C.C. Nig. Ltd
- R.C.F. Nig. Ltd
- Triacta Nig. Ltd
- Prodeco Nig. Ltd
- Bullet International Company Ltd

### **2. Payments without adequate details of activities by the major players (companies/entities).**

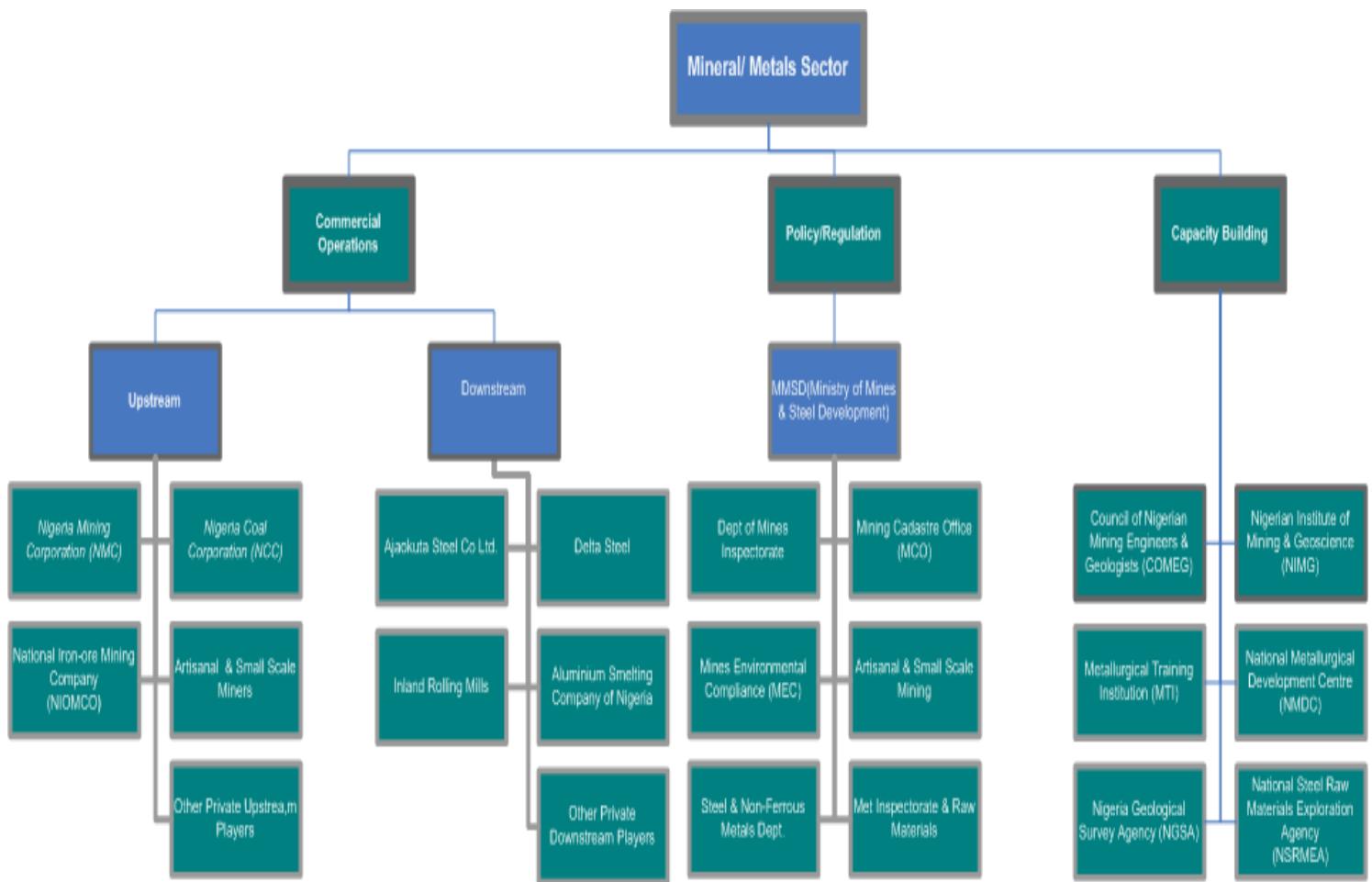
It was discovered during the audit that some companies/entities in the solid minerals sector in Nigeria were paying royalties to the relevant Government Agencies/Departments without providing adequate production details to that extent, they under paid the amount due on royalty.

### **3. Inadequate details of the operating/production cost in the major companies/entities financial statements.**

The audited financial statements (AFS) of the major companies/entities covered in this audit, did not provide adequate details/desired information required as it relates to the operating and production costs of the extracted solid minerals. That is manufacturing

Companies such as cement companies and construction companies did not provide details on production cost of their raw materials (limestone, granite, laterite and gypsum). These inadequacies in the financial statements affected proper determination of the companies/entities taxable profits and tax payments (CIT, VAT, WHT, EDT and others) specifically on solid minerals, to the tax authority.

## **CURRENT STRUCTURE OF THE NIGERIA SOLID MINERALS & METALS SECTOR**



Source: Report of the Vision 2020, National Technical Working Group on Minerals & Metals Development

#### 4. **SPECIFIC FINDINGS**

The players in Nigeria's solid minerals sector cut across the length and breadth of the country. This audit involves site visitations of quarry/mining sites. Some of the specific issues observed during the course of our visitation to Government Agencies, and on revenue types are as follow:

##### **(A) FINDINGS ON GOVERNMENT AGENCIES**

###### **(1) Ministry of Mines and Steel Development (MMSD)**

- The Nigeria Solid minerals sector is dominated by the activities of cement manufacturing companies, construction companies, commercial quarry companies, artisanal miners, small scale operators and informal miners.
- Out of 78 companies aggregated in the report, six are cement manufacturers and accounted for about 40% of the royalty paid, Forty-Four (44) are construction companies, three (3) are minerals buying centres and the remaining are into mining, quarry and sand dredging. Construction companies constitute 56.4% of the entire audit population.
- During the audit assignment, we discovered that there are adequate regulatory frameworks and policies governing the solid minerals sector in Nigeria, but the implementation processes are slow thereby making the regulators to be at the mercy of operators.
- The audit exercise also revealed that the MMSD is in dire need of adequate resources to build capacity and logistics to effectively supervise the sector. The Federal Mines Offices (FMO) in the states are manned by qualified engineers, geologists and other professionals, however, there is need for continuous training and development of staff in order to match up to the challenges of the industry.
- MMSD officials at the state offices do not have adequate logistics to effectively supervise and monitor the operators thereby giving room for the operators to only declare the quantity they want to pay royalties on.
- Payments of royalties were based on the royalties price list prepared by the MMSD in 2002, hence royalty payments on solid minerals were based on obsolete price of 2002 as against the current price. For example, royalty payment for granites was based on ₦40

per ton which means an average price of ₦800 per tonnage of granite whereas the average price was between ₦2, 000 to ₦3, 000 during the audit period.

- The aggregated revenue loss to the Federation Account arising from price variations in the payment of Royalty on Granite, Laterite and Sand by companies/entities is ₦ 4,048,104,294.09 as contained in appendix 19 – 22.

**Implication:**

- Without full implementation of the regulatory frame work and policies governing the solid minerals sector in Nigeria and adequate supervision, the industry will not be able to develop to meet the objectives of the various stakeholders especially in generating the much needed revenue to the government.

**Recommendations:**

- The supervising Ministry, MMSD should make it mandatory for operators in the solid minerals sector to pay their royalties on minerals mined/quarried with adequate documentation of production and the rate should be based on the existing market price as at the date of computation.
- The operators in the sector should be compelled by the regulators to adequately disclose in their financial statements, the operating and production costs specifically on the minerals mined or quarried.
- The Financial Reporting Council of Nigeria should produce Accounting standard for solid minerals sector as obtained in the Petroleum Sector.
- It is imperative for MMSD to consolidate on the developmental gains of the sector reforms. This is necessary for the attainment of objective of government to make Nigeria a choice destination for foreign investment.
- Government should hasten the establishment of the Solid Minerals Development Fund, by constituting and inaugurating the Board of Trustees. This would guaranty the provision of financing mechanism for the Small and Medium Scale operators and also accelerate the development of the sector.

- MMSD should compel construction and manufacturing companies to treat all their quarrying/mining arms as business units, whereby operations from these activities can be adequately measured against applicable legislation/regulations.
- MMSD should collaborate with State Governments, Ministry of works and other agencies awarding construction related contracts to gain access to the bill of quantities submitted by companies in the course of bidding for contracts. This will enable the ministry to have projections of the estimated quantity of sand, granites and laterite the companies intend to use for the construction.
- MMSD should carry out periodic audit of company's royalty and other statutory remittances in order to recover outstanding payments of arrears or underpayments.
- There is also the need for the regulatory organs of the Government to put in place adequate monitoring mechanism to effectively carryout their supervisory roles in the solid minerals sector and also for the MMSD to ensure full implementation of the regulatory framework and policies governing the solid minerals sector in Nigeria.
- There should be improved channels of communication between the MDAs especially those in charge of regulating solid minerals sector.

## (2) Mining Inspectorate Department (MID)

- There was no proper assessment of operators in the solid minerals sector in Nigeria as it relates to what they produced, sold or consumed during the periods under review. Royalty payments were based on what the operators disclosed to the regulators, which in most cases were under stated.
- There was no effective synergy/collaboration between MCO and the State Offices of the MID. This lack of effective synergy/collaboration makes it difficult for the regulators to monitor operators in the solid minerals industry. In many instances, it was observed that some of the licensed operators commenced operation on their sites without notifying the States MID for registration.

- Many of the operators in the solid minerals industry in Nigeria visited during the audit exercise do not have adequate calibrated measuring equipment to measure the output of solid minerals consumed/sold.

**Implication:**

- The implication of this inadequacy to the sector is that the volume of mined/quarried minerals reported by the companies in their submission to the MID will be understated, thereby affecting the royalty payable.

**Recommendations:**

- MMSD/MID should come up with a price list that will be periodically reviewed (i.e on regular basis) to reflect the prevailing market price of the minerals mined, quarried, sold or consumed. This becomes imperative because the present practice use outdated price list and the Federal Government is losing a lot of revenue as a result of these inadequacies.
- MMSD should collaborate with the Weight and Measurement Department (WMD) of Ministry of Commerce and Trade Investment to ensure that all weight measuring equipments are calibrated and certified by Weight and Measurement Department (WMD).
- MMSD/MID should come up with simple and consistent formula of calculating minerals royalty payments. This is because the present formula is outdated and the Federal Government is losing a lot of revenue from the royalty paid by the operators.
- The state FMO should be empowered and motivated to effectively discharge their responsibilities.

**(3) Mines Environmental Compliance Department (MECD)**

- Some of the quarries visited during the audit exercise were operated by construction companies and abandoned after the completion of their construction projects. This is contrary to section 115 of the Nigerian Minerals and Mining Act, 2007 which states that "where land which is subject of a mining lease has been exploited, the reclamation mined

out areas shall be restored by the applicant under the condition of its grant otherwise the relevant provision of section 10 of this Act shall apply”.

- Some of the minerals title holders are not complying with environmental requirements and obligations as required by law.

**Implication:**

If the operators continue to flout this provision on reclamation and restoration there will be serious environmental degradation in the near future.

**Recommendation:**

MMSD/MECD and FMOE should sanction appropriately companies that fail to comply with environmental requirements and obligations as stipulated in the Nigerian Minerals and Mining Act, 2007.

**(4) Mining Cadastre Office (MCO)**

- The system audit revealed that the time between the applications for Mining/Quarry lease to the issuance of certificate takes between one (1) to three (3) years.
- There were inadequacies in the financial records of MCO in 2007 and 2008; this affected the reconciliation of Government records to companies' records.
- The audit revealed that most of the companies with mining titles are not in active mining/quarry. One thousand four hundred and forty three companies (1,443) hold three thousand one hundred and sixty three (3,163) mining titles, out of this figure only about thirty percent (30%) of these companies engage in active quarry, mining or exploration activities, while the rest are holding the titles as speculators.
- We observed that mining titles are processed and issued only in Abuja without input from or recourse to mining officers in the states.

## **Other issues**

From our findings on the approved licenses and field visitation, we discovered that some companies that were granted license by MCO did not mobilise to site to exploit the minerals approved for them. This is largely due to lack of capital and technical know how. Most of them are mere speculators. Among the companies involved are:

### **Valid Titles for Limestone**

<b>S/no</b>	<b>State</b>	<b>Item</b>	<b>Core ID</b>	<b>Name of company</b>	<b>Approved mineral</b>
1	Abia	ELV-000750	750	Quadricas Industries Ltd.	Limestone
2	Adamawa	QLV-003458	3458	Balmore Trading Company Ltd.	Limestone
3	Benue	MLV-000749	749	Sapphire Crown Ltd.	Limestone
4	Cross River	QLV-010274	10274	Rem-All Industry Ltd.	Limestone
5	Ebonyi	ELV-000903	903	Ezza-Ezekuna Resources Ltd.	Limestone

### Valid Titles for Clay

<b>S/no.</b>	<b>State</b>	<b>Item</b>	<b>Core ID</b>	<b>Name of company</b>	<b>Approved mineral</b>
1	Kogi	ELV-0007277	7277	Red Earth Mining Investment Ltd.	Clay, Coal
2	Kogi	ELV-0007295	7295	Itoi Trading Nigeria Ltd.	Clay, Coal, Copper, Lead, Uranium
3	Oyo	QLV-008061	8061	Takol Limited	Clay, Coal, Granite, Blocks
4	Ebonyi	ELV-012543	12543	Nifex Ltd.	Clay, Coal, Granite Blocks, Gypsum, Sand, Shale, Stone, Limestone
5	Plateau	ELV-011752	11752	Mirec Oil and Gas Ltd.	Clay, Feldspar, Lead, Quartz, Zinc

### **Valid Titles for Marble**

<b>S/no.</b>	<b>State</b>	<b>Item</b>	<b>Core ID</b>	<b>Name of company</b>	<b>Approved mineral</b>
1	Edo	MLV000788	788	AICO Ado Ibrahim & Company	Marbles Aggregates
2	Edo	MLV-000116	116	Fanalou Nigeria Company Ltd.	Marbles Aggregates
3	Edo	QLV-000530	530	Geopex Ltd.	Marbles Aggregates
4	Edo	QLV-000394	394	Noble Marble & Mining Company Ltd.	Marbles Aggregates
5	Edo	QLV-001378	1378	Risu Nigeria Ltd.	Marbles Aggregates

### Valid Titles for Dolomite

<b>S/no.</b>	<b>State</b>	<b>Item</b>	<b>CoreID</b>	<b>Name of company</b>	<b>Approved mineral</b>
1	Edbonyi	QLV-012358	12358	Star Timber Company Nigeria Limited	Dolomite
2	Edo	QLV-009975	9975	Honey Stones Nigeria Ltd.	Dolomite
3	FCT	QLV-001904	1904	Versified Ventures Company Ltd.	Dolomite
4	Oyo	QLV-000992	992	Stenock Rock Resources Ltd	Dolomite
5	Kaduna	ELV-009248	9248	Nasaude International Mining Company Ltd.	Dolomite, Gemstone

### Valid Titles for All minerals

<b>S/no.</b>	<b>State</b>	<b>Item</b>	<b>Core ID</b>	<b>Name of company</b>	<b>Approved mineral</b>
1	Adamawa	ELV-001899	1899	Uranmin Nigeria Ltd	All Minerals
2	Bauchi	ELV-004621	4621	Bebeyi Merchants Ltd.	All Minerals
3	Edo	ELV-003068	3068	Prohtip Resources Ltd.	All Minerals
4	Enugu	ELV-001818	1818	Purple Sky mining Ltd.	All Minerals
5	Kaduna	ELV-003143	3143	Blue Lizard International Nigeria Ltd.	All Minerals

### **Implication:**

- Mineral titles were issued by MCO to many companies but only few are paying their annual fees and other fees as stated in Nigerian Minerals and Mining Act, 2007 thereby making the Government to lose revenue.
- The Government will also be losing anticipated revenue due to delay in the issuance of mining titles because some companies can mobilize to site and start production without recourse to FMO in the state.
- The activities of non-active minerals title holders in the industry might hinder prospective investors from acquiring mining licence.

### **Recommendations:**

- MCO should regularly handle non payment of renewal fee and other fees by mineral titles holder through announcement in the media and direct communication.
- Adequate records need to be kept i.e. ledgers should be opened for each type of payments received from the operators.
- The time limit for issuance of mining licence/title should be strictly adhered to as stipulated in the Mining Act, 2007.
- Monthly status report of all mining title holders should be sent from MCO headquarters to all FMO in each state of the Federation in order to effectively monitor the activities of the mineral title holders.
- There should be a regular review of current status of all minerals title holders in order to revoke licenses of speculators and moribund companies.
- Inter-ministerial and agencies platform should be established to address challenges in the sector. The benefit of such forum is that it will enable government to monitor companies' activities from all frontiers. i.e for annual renewal of minerals title, it should be mandatory for every company to present evidence of tax remittance as well as tax clearance certificate from FIRS.
- There is no presence of MCO in the states, it is therefore important that all application for mining titles should be routed through the FMO in the states. This will help in the effective monitoring of mining companies.

- There should be serious technical and financial evaluation of companies that apply for licences by MCO before such licenses are approved.
- Any company granted mineral license should be given three (3) years to mobilise to site and commence full operation, failure to do that, the license should be revoked and reawarded to any serious company that has capacity.
- MCO should regularly monitor the performance of all companies given mining licenses.
- Transfer of titles/licences by unserious companies to another company should be discouraged.
- MCO should take urgent steps to discourage monopoly of the solid minerals sector by the big players involved in the manufacturing and sectors that derive their primary raw material from mining/quarrying activities (e.g cement manufacturing companies, construction companies etc), or the processing of solid minerals as a result of their activities.

## (5) Federal Inland Revenue Services (FIRS)

- Operators in the solid minerals sector are incorporated as Limited Liabilities Company but some did not registered with the FIRS for the purpose of filing their annual tax returns. Some of the operators include:
  1. Ogai Investment Co. Ltd
  2. Udeoye Quarry Ltd
  3. Hebron Cares Nig. Ltd
  4. Omofengha Mining & Processing Company Ltd.
  5. Odomin Marble Ind. & Investment Nig. Ltd.
- The industry lacks tax laws that specifically address the Nigeria Solid Minerals industry as obtainable in other developed countries such as Norway, South Africa etc. The Nigeria oil and gas industry has the Petroleum Profit Tax (PPT), while Company Income Tax (CIT) is used for Mining/Quarrying Companies. This does not capture completely tax payable by the mining companies.
- FIRS records do not tally with the company's record largely due to the timing delay in the FIRS web portal.

- There were delays in issuance of receipts to companies upon the payments of tax liability to the designated banks. We have cases where e-tickets were issued without corresponding receipts by FIRS, because of the delay in the FIRS web portal.
- Inadequate monitoring of registered mining/quarrying companies to ensure that all relevant taxes are paid. The system audit revealed that FIRS often wait until companies come around to request for their TIN number or tax clearance before tax queries are raised.
- System review shows that, WHT paid by companies on behalf of their clients are credited to the companies tax account especially in cases where the beneficiary companies do not have TIN numbers. This has significantly contributed to the huge difference between companies and FIRS records.

**Implications:**

- This makes the companies to fail in fulfilling their statutory requirement to the Government.
- The Government is losing revenue, because of non-filing of annual tax returns by the operators.

**Recommendations:**

- MMSD should make sure that all changes in the ownerships of minerals rights and licences are referred to FIRS for advice on CGT payments by the companies operating in solid minerals sector as obtained in the Petroleum Sector.
- FIRS in collaboration with NEITI and other relevant stakeholders should develop solid minerals tax law to appropriately capture and codify the basis of tax payments by the major players in solid minerals sector as obtained in the Petroleum Profit Tax Act.
- The MMSD should collaborate with FIRS to ensure that appropriate taxes (Capital Gain Tax) are paid upon assignment or transfers of mineral rights.
- The MMSD and the FIRS should review the deduction of mineral royalty as tax deductible expenses because this will significantly affect the corporate tax payments by the operators in the solid minerals sector in Nigeria.

- The Federal Ministry of Finance, FIRS, MMSD should collaborate to review and update the mining fiscal regime in order to have a unified approach that would attract and sustain investment in the sector, thereby guaranteeing sustainable development and more revenues for government.

## (6) Corporate Affairs Commission (CAC)

### Finding:

- It was discovered that many of the operators are incorporated as Limited Liabilities Company but they do not file their annual returns with CAC, thus failing to fulfil their statutory requirements to the relevant Government Agencies. Some of the companies include:
  1. Edison Arimathea Investments Ltd.
  2. Macdaniels Quarry and Concrete Ltd.
  3. Crush Stone Industries Ltd.
  4. Kopek Construction Ltd.
  5. M.F.W Dredging and Marine Nig. Ltd.
  6. Zeberced Ltd.

### Implication:

The implication to the economy is that the Government is losing revenue that would have accrued to the Federation account.

### Recommendation:

CAC should publish the list of defaulters who failed to file returns in the media and also sanction them appropriately.

## (7) NEITI

- It was discovered that NEITI does not maintain a comprehensive database of Covered entities.

- It was also observed during the audit that some of the operators in the extractive industries do not understand EITI processes and operations and were not well informed about NEITI activities.

**Implication:**

If the above issues are not addressed on time it will be difficult to meet the objectives of future NEITI audits.

**Recommendations:**

- NEITI should maintain a comprehensive database of covered entities and keep them informed of any new development in EITI activities/operations as it concerns the extractive industries.
- NEITI should improve its relationship with covered entities especially in the areas of creating awareness, because this would enhance understanding of the EITI requirements.
- NEITI should be empowered to enforce sanctions on companies that failed to provide the required information/documents for the audit.

**(B) FINDINGS ON REVENUE TYPES**

**(1) Mineral Royalties**

Royalty is the sum of money paid by mining/quarry companies to the Federal Government of Nigeria for minerals mined/quarried, sold or consumed. It is levied on the basis of section 33 of the Nigerian Minerals and Mining Act, 2007 which states; "Any mineral obtained in the course of exploration or mining operations shall be liable to pay royalty as prescribed in the regulations made under this Act".

Companies operating in the solid mineral industry are required to pay royalties immediately they commence minerals production and this is supposed to be paid monthly, but during the audit exercise, we discovered that some companies owned arrears of mineral royalties as at the cut off date of the audit which they later paid in the following year. This includes:

## Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010

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<b>S/No</b>	<b>Name of Company</b>	<b>Arrears</b>	<b>Date of Payment</b>	<b>Amount Paid ₦</b>
1.	Dangote Cement Plc	March to April 2006	23/1/2007	1,621,500
2.	Dangote Cement Plc	Sept. to Oct, 2006	5/2/ 2007	4,869,702
3.	Dangote Cement Plc	Oct. 2008	14/1/2009	2,904,605
4.	Dangote Cement Plc	Sept. 2008	24/2/2009	2,348,250
5.	Dangote Cement Plc	Nov. 2008	24/2/2009	3,518,365
6.	Dangote Cement Plc	Dec. 2008	3/4/2009	2,459,550
7.	Dangote Cement Plc	Sept. 2009	19/1/2010	3,065,615
8.	Dangote Cement Plc	Nov. 2009	17/2/2010	3,163,730
9.	Dangote Cement Plc	Oct. 2009	17/3/2010	3,836,285
10	Arab Contractors Ltd	March-Dec. 2010	24/1/2011	760,520
11	Julius Berger Plc	Jan-Dec. 2007	2/5/2008	3,900,000
12	Julius Berger Plc	Oct. 2007	16/1/2008	1,226,000
13	Julius Berger Plc	Nov. 2007	9/1/2008	1,213,240
14	Julius Berger Plc	Dec. 2007	6/3/2008	722,000
<b>Total</b>				<b>35,609,562</b>

### **Implication:**

If companies were allowed to delay payment of royalties for too long, it may become bad debt and the Government may loss the revenue.

### **Recommendation:**

MID should effectively exercise its general supervisory role over all reconnaissance, exploration and mining operations to ensure companies comply with provisions of the Act by paying their royalties promptly and correctly.

## (2) Ground Rents/Annual Surface Rents

In line with section (102) of the Nigerian Minerals and Mining Act, 2007, which provides that "the lessee of a mining lease shall pay rent, in advance without demand being made of it, at such rate per annum as shall be determined by the Minister for all lands occupied or used by it in connection with its mining operations", ground rents are paid annually by the operators to relevant tax authorities in the states where their mining/quarry sites are located. It was discovered that some of the operators in the industry did not pay ground rents/annual surface rents as at the cut off date of the audit. Example of such companies include:

- I. Ahmu Int'l Mining Company Ltd
- II. Alren Construction Nig. Ltd
- III. Ashaka Cement plc
- IV. Atsro Minerals Ltd
- V. CGC Nig. Ltd
- VI. ENL Company Ltd
- VII. Gilmor Engineering
- VIII. Elegant One Ltd

### **Implication:**

Revenue is being lost by the State Governments because of non compliance by some of the operators in the solid minerals industry as listed above.

### **Recommendation:**

The MMSD should make it mandatory for companies to pay their ground rents/annual surface rents promptly and accurately.

### (3) Taxation

Corporate tax is currently fixed at 30%, all the mining companies under consideration are on self assessment. Self assessment companies are allowed to forecast their profits for the year and pay some deposits based on their own assessment.

The revenue accruing to the Government from the payment of corporate taxes by the mining companies is insignificant. This situation arose as a result of:

- Accelerated depreciation as mining companies receive higher rates of capital allowances.
- Carrying forward losses concessions granted to mining companies by the law.
- During the audit assignment we did not see where CGT in respect of mines/quarries changing ownership was charged and paid to FIRS.
- No proper record keeping as it relates to production cost of solid minerals mined/quarried.

#### **Implication:**

Tax revenue is being lost by the Federal Government due to the above stated findings.

#### **Recommendations:**

- The MMSD should make it mandatory for companies to pay their taxes as at when due to FIRS by making sure that operators show their TCC before the renewal of their mineral titles.
- FIRS should open a dedicated bank account and a desk office at MMSD that will be saddled with responsibilities of administering tax from solid minerals sector and the officer in charge should go for regular inspection to ensure compliance.

### (4) Levies

These are various fees allowed to be charged by the Nigerian Minerals and Mining Act of 2007, Nigerian Minerals and Metals Policy 2008 and the Nigerian Minerals and Mining Regulations 2011. There are delays in the payment of Annual Service Fees by companies as at when due.

**Implication:**

There will be irregular revenue flow to the Federation Account because of the delay in payments by operators in the solid minerals industry.

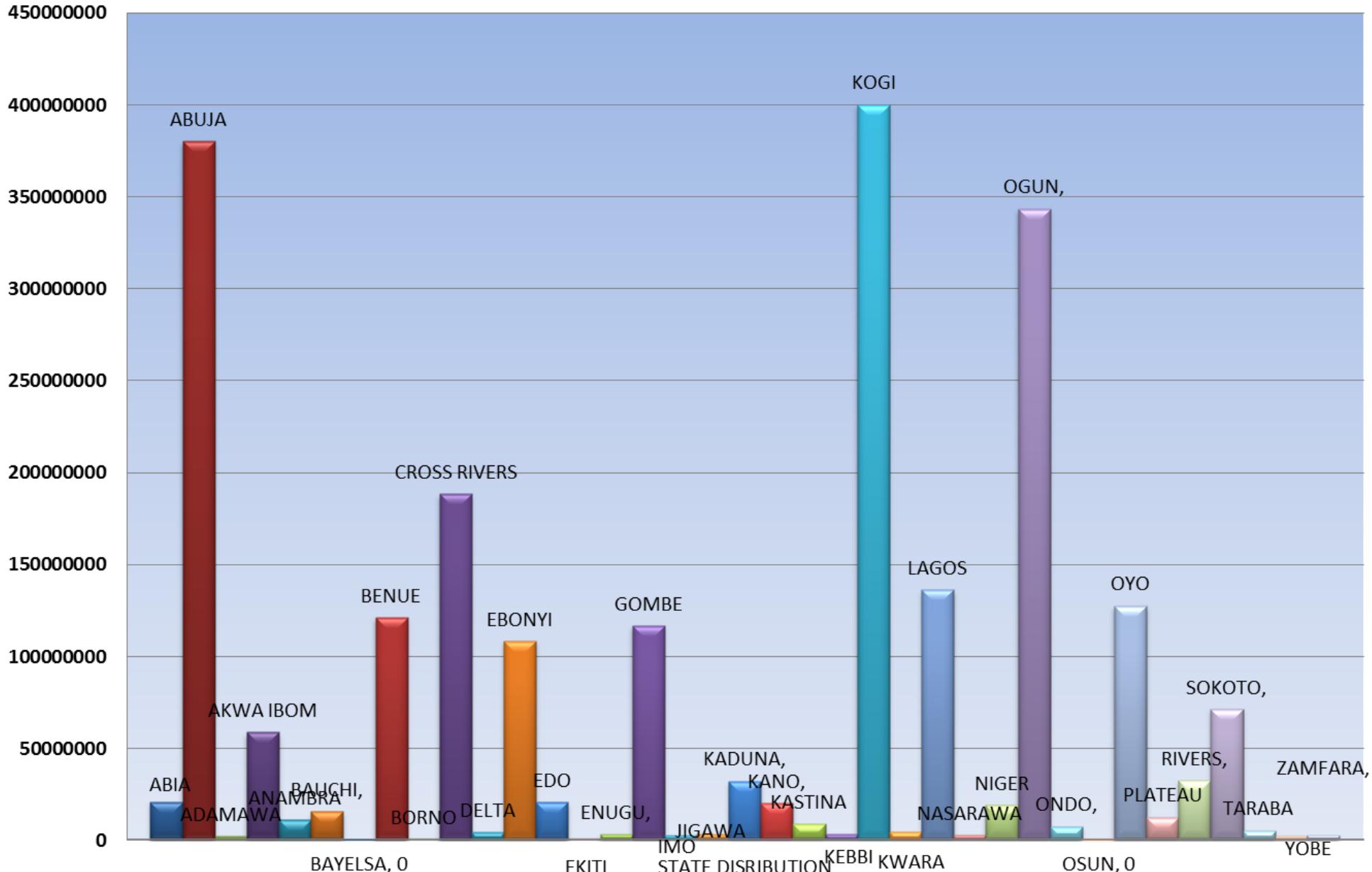
**Recommendations:**

- The MMSD should make it mandatory for companies to pay their levies as at when due to the relevant Government Agencies.
- MCO should make an effort to recover the outstanding payments of Annual Service Fees.

## **STATE BY STATE ANALYSIS OF ROYALTY PAYMENTS ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR**

- It was discovered during the audit that a total sum of ₦2,293,252,844 was paid as Royalty by the selected companies and in the aggregation/reconciliation of receipts and payments in the solid minerals sector during the periods under review, 2007 to 2010.
- The breakdowns of Royalties paid by companies in the states where they have mining/quarrying sites are shown in appendix 23.
- There was no royalty payments by the selected companies covered in the aggregation/reconciliation of receipts and payments in the solid minerals sector in Bayelsa and Osun States respectively during the period under review 2007 to 2010, from the available company records and also from the relevant Government Agencies/Departments records.

# STATE BY STATE DISTRIBUTION OF ROYALTY PAYMENT 2007-2010



Source: Mining Inspectorate Department.

## **1.0 INTRODUCTION**

### **1.1 BRIEF ON THE SOLID MINERAL INDUSTRY IN NIGERIA**

The Nigerian Minerals and Mining Act, 2007, section 1 (1) states that "the entire property in and control of all mineral resources in, under or upon any land in Nigeria, its contiguous continental shelf and all mines, streams and water courses throughout Nigeria, any area covered by its territorial waters or constituency and the exclusive economic zone is and shall be vested in Government of the Federation for and on behalf of the people of Nigeria".

The mineral sector in Nigeria is currently dominated by artisanal and small-scale mining operators. They are mainly informal, working with rudimentary methods and limited technical training, social provision and environmental consideration. It is only in quarrying that large-scale operations exist with the construction companies (stone aggregates and laterite) and cement manufactures (limestone) dominating.

In a bid by the Government to attract foreign investors to the Nigerian solid minerals sector there has been a transformation process going on in the industry which has resulted in the following:

- Increase in mineral exploration activities arising from more funding and repositioning of NGSA to effectively carry out geological and geochemical mapping has translated into the production of geological data.
- The creation of the MCO charged with the administration of mineral titles on a first-come-first-serve and use-or-lose-it basis resulting in increase in mineral title acquisition by both local and international mining operators.
- Increase in the capacity of ministry staff to carry out designated functions as well as increasing the capacity of the ASM to carry out mining in a sustainable manner through the activities of the SMMRP.
- Enactment of relevant laws and regulations needed to regulate mineral exploration and exploitation activities in a transparent manner; The Nigerian Minerals and Mining Act of 2007, National Minerals and Metals Policy 2008, Nigerian Minerals and Mining Regulations 2011.

However MMSD has identified thirty-four (34) minerals of economic importance in Nigeria across the six regional mining zones. The MMSD has also highlighted a number of strategic materials that have the potentialities to contribute significantly to Nigeria's economic development. These include barite, gold, bitumen, iron-ore, lead/zinc coal and limestone.

## **2.0 OBJECTIVES OF THE AUDIT**

The main objectives of the audit are:

- To report on the revenue flows and investment among the major players in the solid minerals sector and also the transactions made by the participants (both public and private) in the Nigeria solid minerals industry.
- To report on the quantities of solid minerals mined, quarried, processed and exported in a manner which is insightful and of such integrity that could be reasonably relied upon by NEITI.
- To track solid minerals sector funds collected by various Government Agencies to the Federation Account and how they are distributed, applied by federal agencies and also make recommendations on any issues arising in the course of the audit.
- To reconcile payments made by major companies in the solid minerals sector and Government receipt of these revenues.
- The Federal Government of Nigeria through NEITI can utilize lessons learnt, from the audit to enhance transparency in companies' payment and Government receipt of revenue, disbursement and utilization of this revenue by the relevant stakeholders.

### **3.0 TERMS OF REFERENCE (TOR)**

Under the Terms of Reference (TOR) for the NEITI financial audit of solid minerals sector (2007-2010) we are to carry out the following tasks:

#### **3.1 FINANCIAL AUDIT**

- To report on the revenue flows and investment flows among the major players in the solid minerals sector, as fully described with transactions made by participants (both public and private) in Nigeria's solid minerals industry.
- To work together with relevant government agencies to collate all data on payments by the major players in the solid minerals sector and receipts by government agencies.
- Match payments made by the major players in the solid minerals sector with those received by government agencies.
- To ascertain if the payments are in conformity with applicable legislation.
- To report on balances payable/receivable at the end of the audit period.
- Ascertain the appropriateness of payments made with regards to minerals rights.
- To report on federation revenues in term of budgets, actual and variance.
- To undertake special verification work on certain classes of transaction.
- To report on balances payable/receivable at the end of the audit period for financial flows.
- To reconcile the financial transactions reported by payers and recipients, as regards the scope set out herein.
- To report on Federation Revenues in terms of budgets, actual, amount outstanding for respective government entities.
- To report on actual disbursements of funds from the Federation Account to beneficiaries (to the extent that some element of those funds originated from the solid minerals sector).
- Review financial statements for consistency between the major players in the solid minerals sector and the relevant government agencies.
- To review the capital investment and the operational cost for the major players in the solid minerals.
- To review the capital investment in order to assess the actual amount of the investment and to determine if the amortization and the depreciation declared is correct and does not

improperly reduce the amount of taxable profits of the major players in the solid minerals sector.

- Perform the audit of operational cost in order to assess if the deduction claimed were actually incurred and correspond to the legitimate operational expenses as these affect the taxable profits of the major players in the solid minerals sector.
- Reconcile the data so collected to ascertain if there is any disparity between the actual governments reported templates and aggregated Major Player's reporting template.
- To analyze the tax deductions claimed by the major players in the solid minerals sector for the purpose of identifying improper claims.

## **4.0 SCOPE OF WORK**

### **4.1 AGGREGATION/RECONCILIATION**

### **4.2 BASIS OF ACCOUNTING/PERIOD OF TIME**

This report contains the aggregation and reconciliation of payments made by the major companies and payments received by the relevant Government Agencies/Departments for the period (January 2007-December 2010).

These figures were compiled using cash basis as the basis of accounting in the preparation of the payments and receipts.

Actual payments made by the major companies and amount received by the Government Agencies/Departments were considered in the completion of the audit templates.

### **4.3 EXPECTED OUTPUT/PERIOD OF REPORTING**

This report contains information on the revenue payments by major Companies in the solid minerals sector in Nigeria, and Government receipts of payments from those companies.

The report also contains information on the tonnage of mined minerals, volumes of quarried stones, germ stones mined, ferrous and non-ferrous metals mined, energy minerals mined and any other relevant minerals produced and exported by the Companies.

#### **4.4 SOLID MINERALS SECTOR PAYMENTS CONSIDERED IN THIS REPORT ARE:**

##### **Royalty payments**

All companies operating in the solid minerals sector that engaged in the exploration or mining operations are to pay royalty, as stipulated in the Nigerian Minerals and Mining Act, 2007, section (33) "Any mineral obtained in the course of exploration or mining operations shall be liable to pay royalty as prescribed in the regulations made under this Act" and section (63) "the holder of an exploration licence who sells any Mineral Resources as provided for in this Act shall be subject to the payment of royalty as if the Mineral resources sold were obtained under a mining lease". This royalty payments is collectable by the MID, on behalf of the Government.

##### **Ground Rents/Annual Surface Rents**

Section (102) of the Nigerian Minerals and Mining Act, 2007, provides that "the lessee of a mining lease shall pay rent, in advance without demand being made of it, at such rate per annum as shall be determined by the Minister for all lands occupied or used by it in connection with its mining operations".

Also, ground rents are paid annually by holders of State Government C. of. O on occupied Government land. These rents are collectable on behalf of the Government by BIR and MCO.

##### **Taxation**

It is a statutory obligation of every limited liability company to file their annual tax returns with FIRS, on or before 30<sup>th</sup> June of every year. And also any organisation that has more than five (5) employees is expected to deduct tax at source from employee's monthly salaries (PAYE) and remit to relevant tax authorities (FIRS and BIR). The rates of taxation chargeable are stipulated in the Personal Income Tax Act 2011 (as amended).

## **Levies**

These are various fees empowered by the Nigerian Minerals and Mining Act of 2007, Nigerian Minerals and Metals Policy 2008 and the Nigerian Minerals and Mining Regulations 2011 to be collected by MID, MCO, ASMD and NGSA from operators in solid minerals industries that have any of the under listed minerals titles:

- Reconnaissance Permit
- Exploration Licence
- Small Scale Mining Lease
- Mining Lease
- Quarry Lease
- Water Use Permit

## **4.5 ACTIVITIES OF THE MAJOR COMPANIES/ENTITIES IN THE SOLID MINERALS SECTOR IN NIGERIA COVERED IN THIS REPORT.**

### **Quarry**

This is a small open-cut mine where large amounts of non-metallic rock are dug or blasted out of the ground. No chemicals or water are used during the mining and processing stages. These rocks are not only cut or crushed for tiles or gravel, but are also sold as stone aggregates and granites by companies operating on commercial basis while the non commercial quarries use the stone aggregates and granites for their own production.

### **Mining**

This is the process whereby companies extract solid minerals/ natural resources from shallow parts of the earth's crust.

### **Construction**

This is an activity for companies involved in the process of building or making of something that is of economic value to the society especially roads, buildings, bridges etc.

### **Dredging**

This is an activity for companies that are involved in the removal of mud, stones etc from the bottom of a river, canal etc using boat or specially made machine to make it work in deep water.

### **Manufacturing**

This involves producing goods in large quantities in factories. The goods must be of economic value to the society. For solid minerals sector in this report the companies manufacture cement, ceramic etc.

### **Minerals Buying Centre**

In line with section (95) of the Nigerian Minerals and Mining Act 2007, "proceeds recovered under a small scale mining lease shall be sold to a licensed minerals procurement centre, hereinafter referred to as a "Minerals Buying Centre" and valid sales receipts obtained when required shall be produced for inspection by an authorised officer of the Mining Cadastre Office".

For the period under review, 2007-2010 three (3) minerals buying centres viz: Spectrum Minerals, Astro Minerals Ltd and Magcober Nig Ltd were among the selected companies covered in the aggregation/reconciliation of receipts and payments in accordance with materiality level of N1.0m and above. Similarly from the list of companies/entities not aggregated, there were six (6) minerals buying centres such as Dramatist Ventures, Granite Production Association, Geotess Nigeria Ltd, Gypsum Mining and Supply Association, Lale-Lale Ventures Ltd and Rockfield Ind. Ltd.

## **4.6 REVIEW OF SYSTEMS AND PROCEDURES IN THE SOLID MINERALS SECTOR**

Systems and procedures in the Solid Minerals Sector in Nigeria involves the following three (3) phases.

- ✓ Mining, Quarrying, Sand dredging and Mineral Buying Centres production process audit.
- ✓ Solid Minerals transportation process audit

- ✓ Sales and Accounting (financial flows) process audit.

A walk through of the various processes was carried out by our audit teams to gain a better understanding of each of the phase. Process mapping of the phases were carried out to define the lower and upper boundaries of each of these phases. The various activities performed under each of the phases were mapped out in the following process steps of each of the phase.

### **Mining, Quarrying, Sand Dredging and Mineral Buying Centre Production Process.**

The following production steps were audited:

#### **Mining**

- **Prospecting and Exploration**

Applying geological principles for mapping, appraisal, geophysical and geochemical methods, quality grade, reserves, drilling, surveying, sampling, analysis, testing and feasibility parameters.

This phase involves digging pits, sinking exploration shafts and core-drilling operations.

- **Development and Mining**

- Appraisal of field discoveries
- Acquisition of land
- Payment of compensations to Local Communities.
- Extraction by surface or underground methods either in open-pit or open-cut (strip) mines.
- Environmental management
- Stock piling and any other tertiary process.

- **Treatment and Processing**

- Crushing
- Classification
- Beneficiation
- Blending
- Refinement and concentration

## **Quarrying**

- **Operation Stage**

- Site surveying
- Overburden stripping
- Drilling of holes
- Charging of holes with explosives.
- Blasting

- **Production Stage**

- Pay loader load dump trucks
- Dumpers haulage to primary crusher
- Primary and secondary crushing to give different sizes.

## **Sand Dredging**

- **Operation Stage**

- Land and waterfront acquisition
- Site surveying which include physical searching and geophysical survey.
- Site clearing and preparation of water box.
- Purchases and deployment of dredger/ associated equipments and commencement of dredging.

- **Production Stage**

- Dredging machines scoops and sucks sand from the bottom of the river with the aid pump.
- Conveying sucked sand to the water shore through pipeline
- Water drains and flows back through water box to the river.
- Sand stockpiles on the sand field.
- Sales and distribution

### **Mineral Buying Centre**

- **Operation Stage**

- Mining of gold and precious stones by Artisans on the titles not acquired by them
- They are mostly artisanal and small scale miners
- Minerals won are sold to a mineral buying centre that has the licence to sell.

### **Transportation/Process**

For mining, sand dredging and quarrying, those who operate on commercial basis transport their products by pay loaders and trucks while minerals won by the artisanal and small scale miners are sold to a mineral buying centre that has the licence to sell.

### **Sales and Accounting (Financial flows) process**

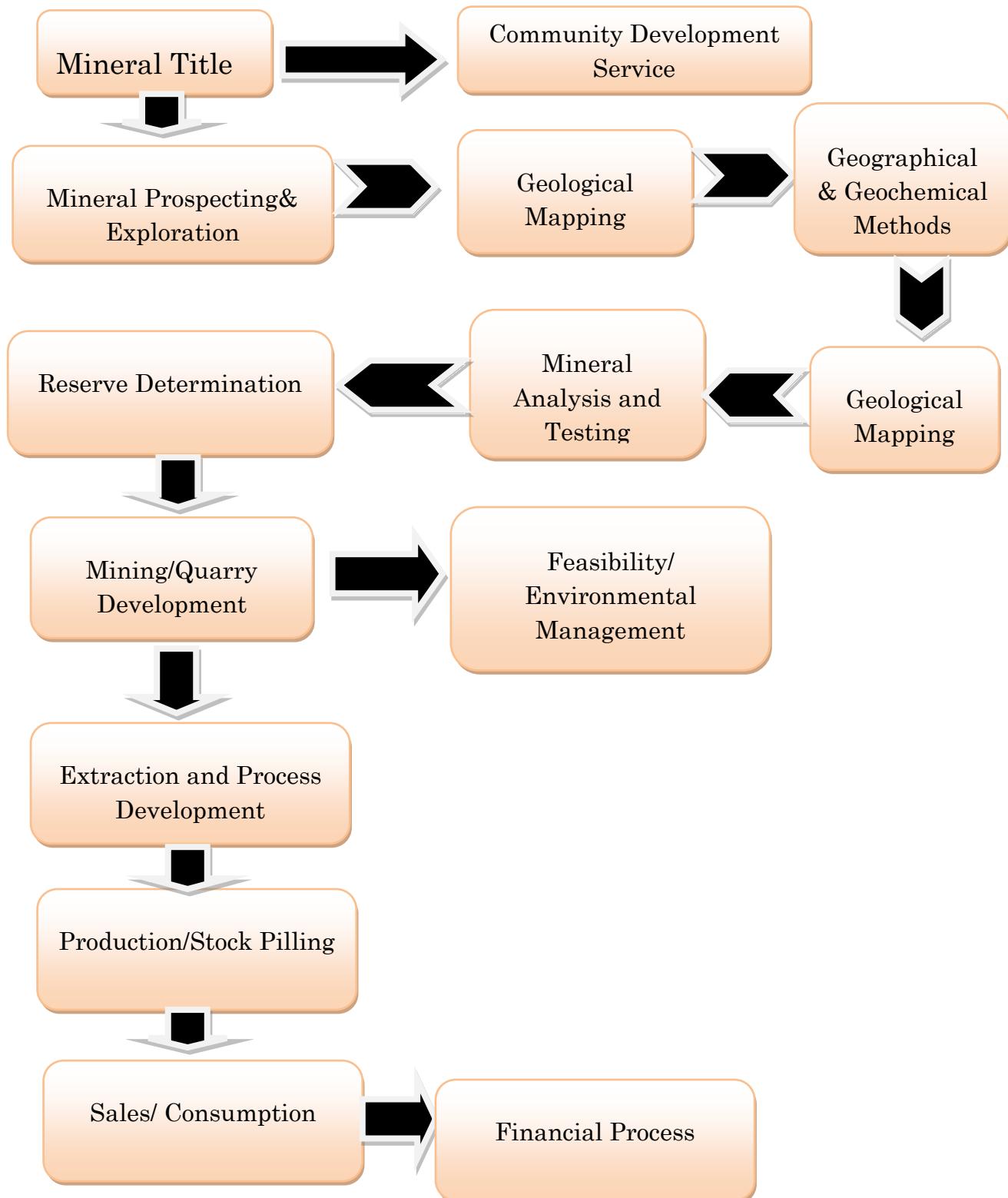
For companies/entities, that operate quarries for the production of mainly limestone, stone aggregates and granites for their own use and those operating on commercial basis, their production are transferred into the company's production records before being finally transferred into the company's accounting books. Accrual basis of accounting is adopted by most of the operators in the industry.

While for the relevant Government Agencies, all the receipts from the companies/entities are first entered into their cashbooks before being taken to the approved Government designated bank accounts, thereafter the money is transferred to Federation Account. The relevant Government Agencies operate on cash basis of accounting concept. That is they record their transactions when cash is actually received.

#### **4.7 Relevant Government Agencies/Departments responsible at the various stages of activities in the Solid Minerals industry in Nigeria.**

S/No	Stages of Activities	Responsible relevant Government Agencies
1.	Mineral titles	MCO
2.	Prospecting and Exploration	MCO
3.	Geological mapping	NGSA
4.	Geochemical methods	NGSA
5.	Quality and grade determination	NGSA
6.	Reserves estimation	MCO
7.	Surveying	NGSA
8.	Sampling	NGSA
9.	Analysis	NGSA
10.	Testing	NGSA
11.	Feasibility parameters	MCO
12.	Development and Mining	MCO
13.	Appraisal of field discoveries	MID
14.	Extraction by surface or underground methods	MID
15.	Environmental management	FME & MECD
16.	Stockpiling	MID
17.	Treatment and Processing	MID & NGSA

#### 4.8 Production Process flows in the Solid Minerals Sector in Nigeria



The above diagram shows the linkages of the systems and procedures in the solid minerals sector in Nigeria.

#### **4.9 Charts and description of the financial flows in the Nigeria Solid Minerals Sector**

Charts and description of the financial flows and the relationships amongst the various stakeholders involved in the Nigerian solid Mineral Sector is set out in (2) charts below:

##### **Chart 1:**

This chart shows the financial flow that is reported by the paying major players (companies/entities) and also the receiving relevant Government Agencies/Departments covered in the aggregation/reconciliation of receipts and payments in the solid minerals sector, 2007-2010. Both the payer and the receiver confirmation were obtained before it was taken as confirmed financial flows.

##### **Chart 2:**

This chart Shows only financial flows which were reported by the paying major players (companies/entities). No confirmation of financial flows was obtained from the receiving relevant Government Agencies/Departments.

Financial flows relating to ASMD, NCS, BIR, LGA and community/land owners were not confirmed, because they were outside the TOR. Similarly, the Nigeria Minerals and Mining Act, 2007 exempted all operators in the mining industry from custom duties and other payments to Nigeria Customs Services (NCS).

## Financial flows of confirmed Payments/Receipts

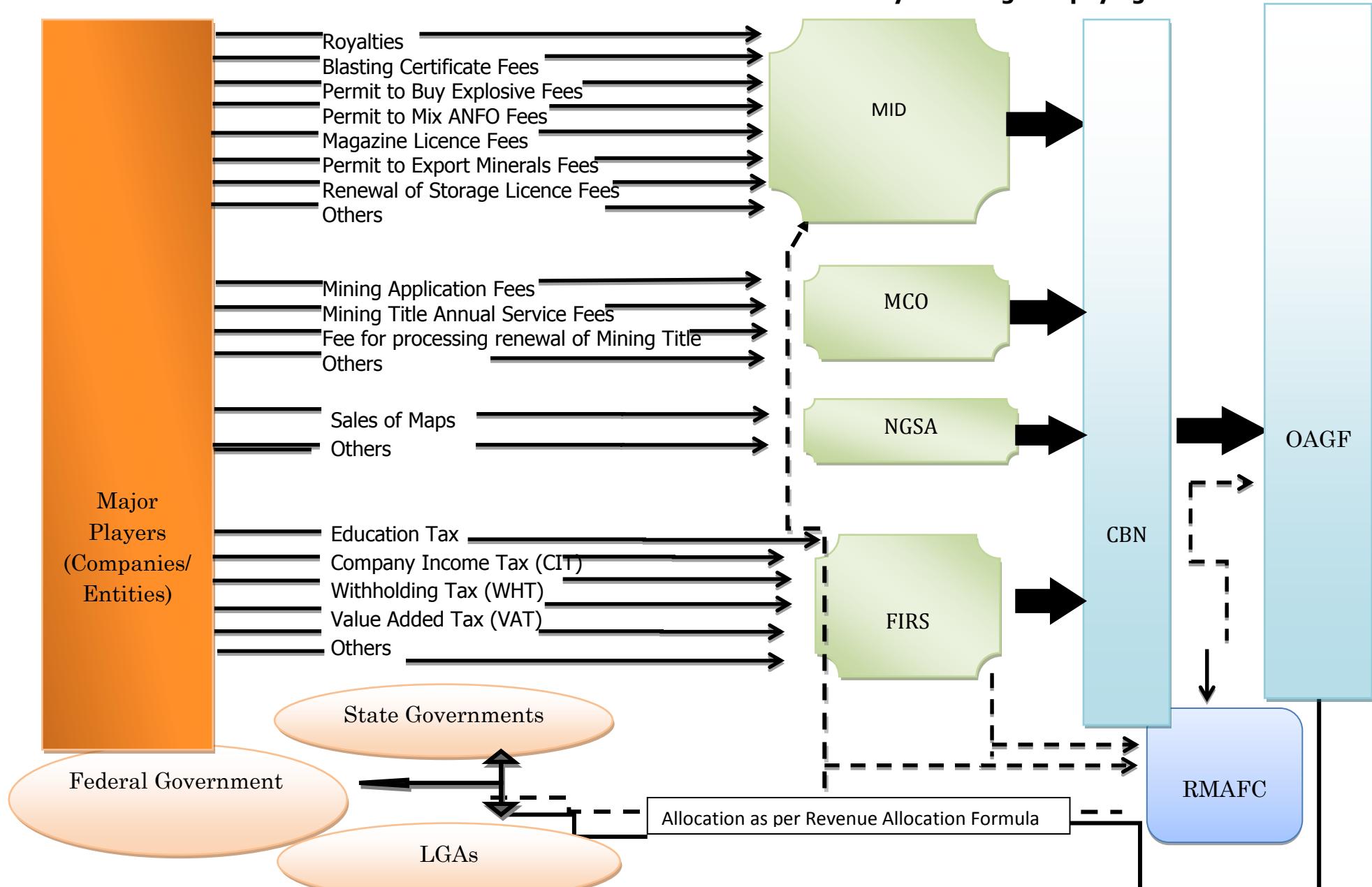
### Confirmed Financial Flows

S/No	Type of Payments	Responsible Government Agencies/Departments Receiving Payments
1.	Royalties	
2.	Blasting certificate fees	
3.	Permit to buy explosive fees	
4.	Permit to mix ANFO fees	
5.	Magazine licence fees	
6.	Permit to export minerals fees	
7.	Renewal of storage licence fees	
8.	Others	
9.	Mining Application fees	
10.	Mining title Annual Service fees	
11.	Fee for processing renewal of mining title	
12.	Others	
13.	Sales of maps	
14.	Others	
15.	Education Tax (EDT)	
16.	Company Income Tax (CIT)	
17.	Withholding Tax (WHT)	
18.	Value Added Tax (VAT)	
19.	Others	

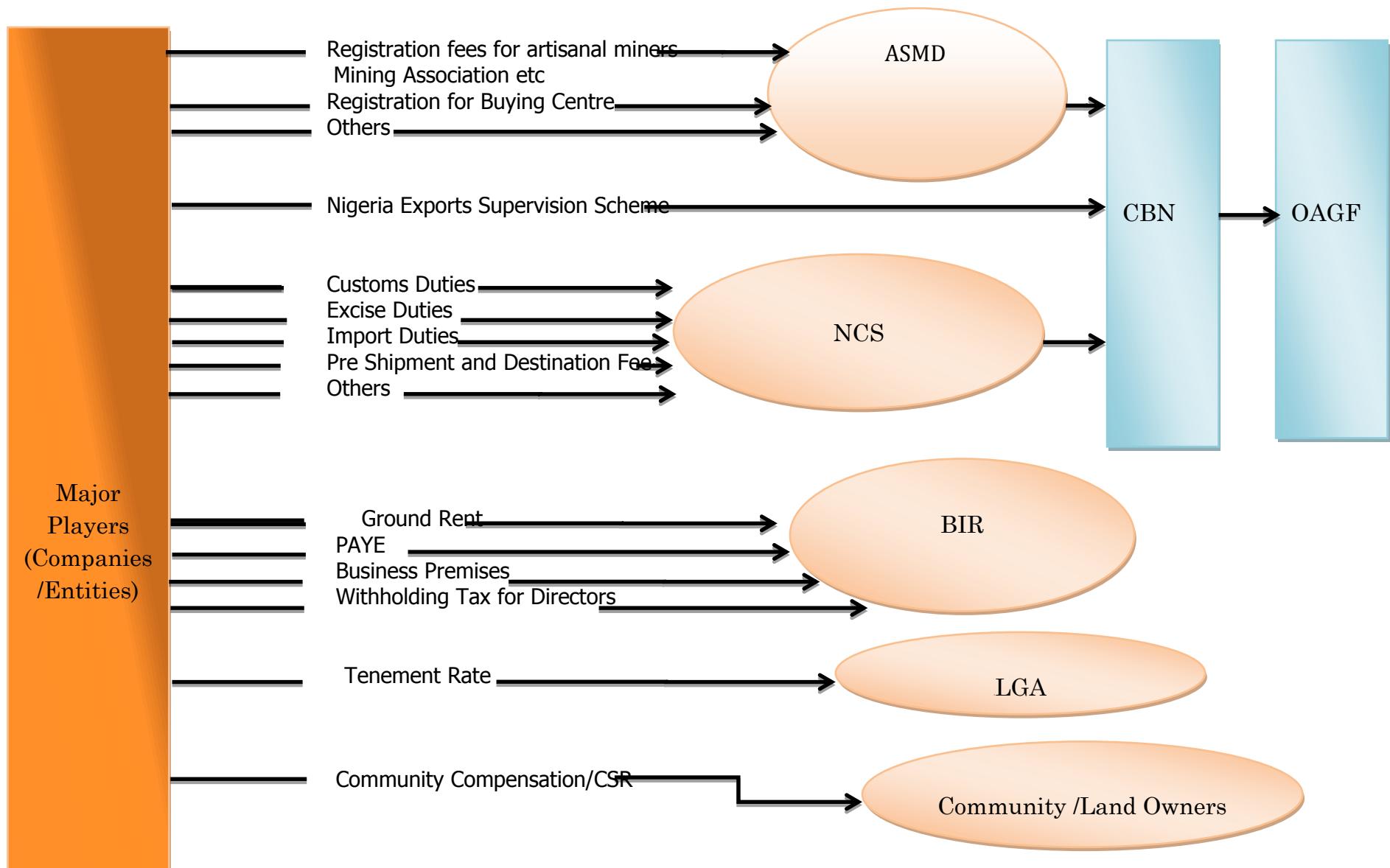
### **Unconfirmed Financial Flows**

<b>S/No</b>	<b>Type of Payments</b>	<b>Responsible Government Agencies/Departments Receiving Payments</b>
1.	Registration fees for artisanal miners, Mining Association etc	ASMD
2.	Registration for Buying Centre	ASMD
3.	Others	ASMD
4.	Custom Duties	NCS
5.	Excise Duties	NCS
6.	Import Duties	NCS
7.	Pre Shipment and Destination Fee	NCS
8.	Others	NCS
9.	NESS	CBN
10.	Ground Rents	BIR
11.	Pay as You Earn (PAYE)	BIR
12.	Business Premises	BIR
13.	Withholding Tax for Directors	BIR
14.	Tenement Rate	LGA
15.	Community Compensation	Community/Land Owners

**Chart 1: Financial Flows for the Solid Mineral Sector confirmed by receiving and paying entities**



**Chart 2: Financial Flows for the Solid Minerals Sector reported by paying entity but not confirmed by receiving entities**



## **5.0 APPROACH/METHODOLOGY**

The NEITI audit of the solid minerals sector in Nigeria was conducted in three (3) stages:

- Inception stage
- Aggregation stage
- Necessary framework (guidelines) for the development and the enhancement of transparency in the extractive industries sector in Nigeria.

The first two (2) stages were based on the activities which were indicated in the audit work plan, while the third (3) stages was based on the feedback of the observations, findings and experiences gathered in the first two stages of the audit work plan.

### **5.1 INCEPTION STAGE**

This was the preliminary information gathering stage of the audit. We developed and presented our solid minerals sector audit templates at a workshop where all the relevant stakeholders in the industry were present and it was approved. We interacted with the major players and other stakeholders in the sector in order to get the desired records/information.

### **5.2 AGGREGATION STAGE**

This is the main thrust of the NEITI audit. It involved the collection and analysis of the data, as well as the physical and process aspect. We visited all the listed companies and Mining/Quarrying sites to gather information/documents to be aggregated in the report.

### **5.3 NECESSARY EXTRACTIVE INDUSTRIES FRAMEWORK (GUIDELINES) DEVELOPMENT STAGE**

This is the stage where the findings and experience acquired from the inception and aggregation stages were utilized.

In the execution of the assignment, we were able to design a methodology which was used to request for the historical information on payments received by the Government Agencies/Departments from the companies.

In line with the above objective, audit templates were developed and sent to the various stakeholders in the industry to elicit responses and the required information. In the execution of this audit, desk and field work were employed to get the desired results.

The desk analysis stage, involved the use of electronic data base management system, computer spread sheets and other software package.

In order for the audit teams to have effective execution of the tasks on schedule as spelt out in the work plan a number of activities were executed concurrently.

#### **5.4 DOCUMENTS REVIEW**

Documentations made available to us were critically reviewed by the teams to gain deep understanding of the assignment. The information obtained, was used to develop guide for interviews, which enabled us to have detailed discussions with the various stakeholders covered by the assignment.

Initial documents identified for detail study by our audit teams include (but not) limited to the following:

- Solid minerals sector audit reporting templates
- Nigerian Mineral and Mining Acts, 2007
- National Minerals and Metals Policy, 2008
- Nigerian Minerals and Mining Regulations, 2011
- Feasibility studies of some selected major players
- Annual Financial Statement of companies covered in the aggregation/reconciliation.
- Scoping study on the Nigeria mining sector and other publications by NEITI
- NEITI Act.
- Others.

The documents review was an ongoing activity throughout the entire duration of the assignment.

## **5.5 COMPANIES/GOVERNMENT AGENCIES VISITS AND INTERVIEWS**

Periodic meetings with Government Agencies/Departments and visits to the major player's operation sites formed a continuous feature of the audit.

## **6.0 MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) COVERED UNDER THE AUDIT**

### **1. Ministry of Mines and Steel Development (MMSD)**

The Ministry of Mines and Steel Development (MMSD) was established in 1985 by the Nigerian Government to spur the rapid development of the country's solid minerals resources for economic benefit. It was set up to unlock the economic potentials of the solid minerals sub-sector. It is the principal organ for information, policy and regulatory oversight in the solid minerals sector in Nigeria.

#### **a. Mining Inspectorate Department (MID)**

MID is responsible for amongst others, the supervision of overall exploration activities as well as collecting royalties and other operational fees on behalf of Government. The department also oversees the safe use of explosives in the mineral sector, some of the major solid minerals sector fees collectable by MID on behalf of the Government are mineral royalties, fees for explosives etc.

#### **b. Artisanal and Small Scale Mining Department (ASMD)**

ASMD is responsible for organising, supporting and assisting small-scale mining operations as well as registering and administering ASM operators and mineral buying centres, some of the major solid minerals sector fees collectable by ASMD on behalf of the Government are registration fee for mining association, registration fee for buying centre etc.

**c. Mines Environmental Compliance Department (MECD)**

MECD is responsible for the following:

- Review all plans, studies and reports required to be prepared by holders of Mineral title in respect of their environmental obligations under the Nigerian Minerals and Mining Act, 2007.
- Monitor and enforce compliance by holders of mineral title with all environmental requirements and obligations established pursuant to Nigerian Minerals and Mining Act, 2007, its regulations and by any law in force.
- Periodically audit the environmental requirements and obligations established pursuant of this Nigerian Minerals and Mining Act, 2007, its regulations and by any other law in force and make recommendations thereon to the Minister.
- Liaise with relevant agencies of Government with respect to the social and environment issues involved in mining operations, Mine closure and reclamation of land.

**2. Mining Cadastre Office (MCO)**

MCO has the exclusive responsibility of issuing and administering mineral titles in accordance with statutory guidelines. The MCO is in charge of mapping mineral zones in the country, some of the major solid mineral sector fees collectable by MCO on behalf of the Government are registration fee for reconnaissance permit, registration fee for exploration licence, registration fee for small-scale mining lease, registration fee for mining lease, registration fee for water use permit /annual service fees etc.

**3. Nigeria Geological Survey Agency (NGSA)**

NGSA conducts Geological survey to determine mineral deposits.

They also provide national geo-science information service to the nation's public and private sector organizations.

#### 4. **Nigeria Custom Service (NCS)**

The Nigerian Customs Service collects duties for imported goods based on the tariff which contains nearly 6,000 categories of goods. During the period under review 2007-2010 there were records relating to exported solid minerals. The Nigeria Custom Service does not collect duties on exported solid minerals, and all operators in the mining industry are exempted from custom duties on machineries and equipment imported for mining activities as contained in section (25) of the Nigerian Minerals and Mining Act, 2007

#### 5. **Federal Inland Revenue Services (FIRS)**

FIRS is responsible for operating an efficient and transparent tax system that optimizes tax revenue collection and voluntary compliance. FIRS collect taxes from companies in the solid minerals sector. In line with our TOR we only focused on CIT, WHT, EDT and VAT.

#### 6. **Tertiary Education Trust Fund (TETF)**

This organisation is responsible for the administration of EDT collected by FIRS.

#### 7. **Office of the Accountant General of the Federation (OAGF)**

OAGF is a functional agency within the total administration/organizational arrangements for the management and control of the finances of the Federation.

Other mandate of the OAGF includes:

- Supervision of the accounts of Federal Ministries and Extra-Ministerial departments.
- Collate, present and publish statutory financial statements of account required by the Minister of finance.
- Manage Federal Government Investment.
- Maintain and operate the Federation Account.
- Maintain and operate the accounts of the Consolidated Revenue Fund, Department Fund, Contingencies Fund and other public funds and provides cash backing for the operation of the Federal Government.

- Conduct routine and in-depth inspection of the books of accounts of Federal Ministries and Extra-ministerial Department to ensure compliance with rules, regulations, policies, and Internal Audit Guides.
- Investigates cases of fraud, loss of funds, assets and store items and other financial malpractices in ministries/Extra-Ministerial Department.

## 8. **Central Bank of Nigeria (CBN)**

CBN act as a regulatory body in respect of the following:

- To issue currency, keep reserves and safeguard the value of the currency.
- To act as a banker and financial adviser to the Government.
- To promote monetary stability and a sound financial structure.
- To promote the reliable, efficient and smooth operation of national payment and settlement systems.
- To influence the credit situation to the advantage of the country.
- Collects revenue for Nigerian Exports Supervision Scheme (NESS).

## 9. **Revenue Mobilization Allocation and Fiscal Commission (RMAFC)**

RMAFC responsibilities are:

- Monitor the accruals into and disbursement of revenue from the Federation Account.
- Review from time to time the revenue allocation formulae and principles in operation to ensure conformity with changing realities, provided that any revenue formula which has been accepted by an Act of the National Assembly shall remain in force for a period of not less than five years from the date of commencement of the Act.
- Advise the Federal, State and Local Government on fiscal efficiency and methods by which their revenue is to be increased.
- Determine the remuneration appropriate to political office holders, including the President, Vice-President, Governors, Deputy Governors, Ministers, Commissioners, Special Advisers, Legislators and the holders of the offices mentioned in Sections (84) and (124) of the Constitution of the Federal republic of Nigeria.

- Discharge such other functions as may be conferred on the Commission by the constitution or any Act of the National Assembly.

#### 10. **Corporate Affairs Commission (CAC).**

CAC is responsible for the incorporation and registration of companies in Nigeria.

They keep register of all companies and receive their annual returns. They also ensure that registered companies comply with provisions of Companies and Allied Matters Act (CAMA) 1990.

## **7.0**

**Table 8**

**SELECTED COMPANIES COVERED IN THE DISAGGREGATION REPORT OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR:2007-2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED
1	Ahmu Int'l Mining Company Ltd	Oyo	Mining	Tourmaline
2	Alren Construction Nig Ltd	Abuja	Construction	Granite, laterite
3	Arab Contractors Nig Ltd	Abuja	Construction	Granite
4	Ashaka Cement Plc	Gombe	Manufacturing,Mining	Limestone
5	Associated Granite Industry (AGI)	Oyo	Commercial Quarry	Granite
6	Astro Minerals Ltd	Plateau	Buying Centre	Columbite
7	Beta Glass Plc	Delta	Manufacturing	Silica
8	Biwater Nig Ltd	Niger	Construction	Granite
9	Black stone Quarry Ltd	Oyo	Commercial Quarry	Granite
10	Boroni Prono & Co Nig Ltd	Kaduna	Construction	Granite, laterite
11	Bulettine Construction Co. Ltd	Abuja	Construction	Granite, laterite
12	Bullet International Ltd	Abuja	Construction	Granite, laterite
13	C.C.E.C.C. Ltd	Abuja	Construction	Granite, laterite
14	CCC Nigeria Ltd	Abuja	Construction	Granite, laterite
15	CCNN - Sokoto Cement Co. Ltd	Sokoto	Manufacturing	Limestone
16	CGC Nig Ltd	Abuja	Construction	Granite
17	CIBI Nig. Ltd	Kaduna	Manufacturing	Granite, dimension stone
18	CNC Eng Co. Ltd	Abuja	Construction	Granite
19	Construction Support Nig. Ltd.	Lagos	Construction	Sand quarrying
20	Crush Stone Lltd	Rivers	Construction	Granite, dolorite
21	Crushed Rock Industries Nig. Ltd	Rivers	Commercial Quarry	Granite
22	Dangote Cement Company Plc	Benue	Manufacturing, Mining	Limestone
23	Dantata and Sawoe	Abuja	Construction	Granite, laterite
24	Ebenezer Mining and Ceramic	Ondo	Construction	Granite
25	Elegant One Ltd	Ebonyi	Mining	Dolorite, granite
26	Enerco/Prorox Nig Ltd	Abuja	Construction	Granite, laterite
27	ENL Company Ltd	Abuja	Construction	Granite, laterite
28	Freedom Group	Edo	Mining	Kaolin, limestone, sand
29	FW San Hi-Concept Ltd	Ogun	Commercial Quarry	Granite
30	Geogio Rocks Ltd	Edo	Commercial Quarry	Granite
31	Gilmor Engineering	Abuja	Construction	Granite, laterite
32	Gitto Construction Ltd	Abuja	Construction	Granite, laterite
33	Glossand Nigeria Ltd	Lagos	Dredging	Sand quarrying
34	Gyata-Gyere Stone Crushing Ltd	Plateau	Mining	Granite
35	Habibu Eng. Nigeria	Abuja	Construction	Granite, laterite
36	Hitech Construction Co.	Lagos	Construction	Granite
37	Hongyun Nig. Ltd	Abuja	Commercial quarry	Granite, laterite
38	Hajaig Construction Co. Ltd	Kano	Construction	Granite
39	Japaul Mines Product Ltd	Ondo	Commercial quarry	Granite
40	Julius Berger Nigeria Ltd	Abuja	Construction	Granite, laterite
41	Kopek Construction Ltd	Oyo	Construction	Granite, laterite
42	M.F.W Dredging and Marine	Rivers	Dredging	Sand
43	Macdaniels Quarry	Ebonyi	Commercial quarry	Limestone, Dolorite
44	Madodel Nig. Ltd	Lagos	Dredging	Sand quarrying
45	Magcober Nig. Ltd	Lagos	Buying Centre	Sand/barytes

## Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010

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46	Master Rock Ltd	Enugu	Construction	Granite, Dolorite
47	Milatex Nig. Ltd.	Ogun	Commercial quarry	Granite
48	Mother Cat Nig. Ltd.	Kaduna	Construction	Granite, Laterite
49	Moulds Engineering Ltd	Plateau	Construction	Granite
50	Multiverse Resources Ltd	Ogun	Commercial quarry	Granite
51	Niger Construction	Edo	Construction	Granite
52	Nigeria Road Construction Ltd	Adamawa	Construction	Granite
53	P.W. Nigeria Ltd	Abuja	Construction	Granite, laterite
54	Para Crushing Co. Ltd.	Ogun	Commercial quarry	Granite
55	Paul B. Nig. Plc	Ebonyi	Construction	Granite
56	Picollo Bruneli Engineering Ltd.	Cross River	Construction	Granite
57	Porcelainware Industry Ltd	Ogun	Mining	Kaolin, feldspar, Clay, laterite
58	Brodeco Prod Dev. Co. Ltd	Rivers	Construction	Sand
59	Pure Chem Industry	Ogun	Manufacturing	Limestone, clay, laterite, shale, Granite
60	R.C.F Nig Ltd	Abuja	Construction	Granite, laterite
61	Ratcon Construction Company	Oyo	Construction	Granite
62	Reynold Construction Nigeria Ltd	Abuja	Construction	Granite, laterite
63	Road Nig Ltd	Sokoto	Construction	Granite, laterite
64	Rockbridge Construction Ltd	Benue	Construction	Granite
65	Salini Nigeria Ltd	Abuja	Construction	Granite, laterite
66	Saydoun Ltd	Edo	Mining	Granite
67	SCC Nigeria	Abuja	Construction	Granite, laterite
68	Setraco Nigeria Ltd	Abuja	Construction	Granite, laterite
69	Shepherds Value Pack	Ogun	Commercial quarry	Granite
70	Soject Nig. Ltd	Abuja	Construction	Granite
71	Solel Boneh	Oyo	Construction	Granite
72	Spectrum Minerals	Plateau	Buying Centre	Wolframite, Tin,Columbite
73	Star Advantage Co. Ltd	Cross River	Commercial quarry	Granite
74	Triacta Nigeria Ltd	Abuja	Construction	Granite, laterite
75	Unicem Ltd	Cross River	Mining/Manufacturing	Limestone
76	West African Portland Cement	Lagos	Mining/Manufacturing	Limestone, Shale, Red allurium
77	Zeberced Ltd	Abuja	Commercial quarry	Granite
78	Zenith Construction Co. Ltd	Cross River	Construction	Granite

Above is the list of companies that met the materiality threshold of ₦1.0m plus. These are the companies considered in the aggregation report.

## **8.0**

**Table 9**

**COMPANIES NOT COVERED IN THE DISAGGREGATION REPORT OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR: 2007-2010.**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED/QUARRIED
1	A.Y.U Engineering Nig. Ltd.	Gombe	Construction	Granite
2	Afdin Construction Ltd.	Katsina	Construction	Laterite
3	A. G. Vision Construction	Abuja	Construction	Granite
4	Akpaka Sand Dealer M.C Ltd.	Anambra	Dredging	Sand
5	Alasela building mats. Ltd	Kwara	Quarry	Sand
6	Alh. Ahmad Sauna and Sons Ltd	Kano	Quarry	Granite
7	Alh. Ahmad Usman Mama Sauna Ltd.	Kano	Quarry	Granite
8	Allied global Industry Service Ltd.	Akwa-Ibom	Quarry	Laterite
9	Amuludun Building Mat. Ltd	Kwara	Quarry	Granite
10	Aseiku Brothers Nig. Ltd	Delta	Quarry	Granite
11	Atqon Nig Ltd	Ondo	Construction	Granite
12	China Habour Nig. Ltd.	Ogun	Commercial quarry	Granite
13	DBZ Nig. Ltd.	Plateau	Mining	Columbite
14	De crown Itd	Ogun	Commercial quarry	Granite
15	Dramatist Vent. Granite Production Association	Plateau	Buying Center	Gemstone, Kaolin, Limestone
16	Earth Treasure Mining and Exploration	Anambra	Dredging	Laterite
17	Emmloe Nig. Ltd	Akwa-Ibom	Mining	Laterite
18	ETA Zuma Group	Abuja	Commercial quarry	Granite, laterite
19	Femi Dasofonjo Invt. Ltd	Kwara	Commercial quarry	Granite
20	Foundation Solid Nig. Ltd	Plateau	Construction	Laterite
21	Fountain Construction Company Ltd (FCC/JCC)	Rivers	Construction	Granite, laterite
22	Geotess Nigeria Ltd	Plateau	Buying Center	Iron ore
23	Germs and Minerals Ltd	Bauchi	Mining	Lead, zinc
24	Ginarc Granate Co. Ltd	Cross River	Commercial quarry	Granite
25	Gold Brook Invest Ltd	Lagos	Commercial quarry	Sand/laterite
26	Grand Star Ltd	Abia	Construction	Granite, laterite
27	Granite Production Ass.	Kwara	Commercial quarry	Granite
28	Gypsum Mining and Supply Association	Sokoto	Buying Center	Gypsum
29	Ideke Engineering Ltd	Cross River	Dredging	Granite
30	Ikot Sand Greeding Co. Ltd	Cross River	Dredging	Sand
31	Imo Dredging	Imo	Dredging	Sand
32	ISS and Hass Nig. Ltd.	Kebbi	Mining	Gold
33	JIA BAO Quarry Nig. Ltd	Ogun	Commercial quarry	Granite
34	Jideh Nigeria Ltd	Ebonyi	Mining	Lead, zinc
35	Jiprin and Company Ltd	Enugu	Mining	Laterite
36	kaffo Mines Nig. Ltd.	Niger	Mining	Marble
37	Karu Ventures	Nassarawa	Mining	Sand
38	Kudos Concrete Industries Nig. Ltd	Lagos	Dredging	Sand quarrying
39	Lale-Lale Ventures Ltd.	Plateau	Buying Center	Kaolin
40	Levant Construction Nig. Ltd	Abuja	Construction	Granite, laterite
41	Mac Engineering Construction Ltd.	Ekiti	Construction	Granite
42	Mansur Mining and Const. Ltd	Bauchi	Construction	Lead, zinc
43	Mechanical Dredgers & Quarry Association	Delta	Dredging	Sand
44	Mining and Granite Ltd	Bauchi	Mining	Granite
45	Minor Metals and Minerals Ltd	Plateau	Mining	Cassiterite

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46	Odonium Marble Industrial Ltd	Kogi	Mining	Marble
47	Omowumi Building Mat. Ltd	Kwara	Quarry	Laterite
48	Philous International Ltd	Enugu	Dredging	Sand
49	Precious Mines and Minerals	Kwara	Mining	Granite
50	Rahsal Global Investment Ltd	Bauchi	Mining	Granite
51	Revecon Ltd	Lagos	Dredging	Sand quarrying
52	Rockfield Ind. Ltd	Benue	Buying Centre	Barytes
53	Roseland Dredging and Marine Ltd	Lagos	Dredging	Sand
54	S. G. Minerals Nig Ltd.	Ebonyi	Mining	Limestone
55	Samchase Nig. Ltd	Ondo	Commercial quarry	Granite
56	Serena Rock Ltd	Ondo	Commercial quarry	Granite
57	Shelter Clay Nig. Ltd	Niger	Mining	Clay
58	Simple and Clear Nig. Ltd	Katsina	Mining	Granite
59	Stemco Nig Ltd.	Akwa-Ibom	Quarry	Laterite
60	Suctone Ventures Ltd	Cross River	Commercial quarry	Granite
61	Tip Good & Transport	Lagos	Dredging	Sand
62	Trade Afrik Nig. Ltd	Ebonyi	Mining	Granite, dolorite
63	Umuoghara Quarry Association	Ebonyi	Mining	Dolorite
64	Universal Chemical Explosive Comp.	Kwara	Sell explosive	Explosive
65	Wisdom Miners Ltd	Bauchi	Mining	Granite
66	Worthy Lamb Crown Ltd	Lagos	Dredging	Sand quarrying
67	ZBCC Nigeria Ltd	Kebbi	Construction	Granite
68	Zerock Construction Ltd	Cross River	Construction	Granite
69	Zinari Mining Cooperation Association	Zamfara	Mining	Gold

Above is the list of companies not considered in the aggregation report because they did not meet the materiality threshold of ₦1Million.

A total of 147 companies/entities were audited by our audit teams.

## **9.0 AGGREGATION/RECONCILIATION**

A total of Seventy Eight (78) companies were aggregated based on materiality level of ₦1,000,000.00(One Million Naira) and above. The lists are as shown in table 16 below.

The individual templates of these companies were aggregated and consolidated as a composite template, while details of payments received by Government Agencies/Department from these companies were aggregated and consolidated as the Government template. The two templates were reviewed/analyzed and reconciled by our audit teams.

## **10.0 RESULTS OF AGGREGATION/RECONCILIATION**

The reconciliation of the major players (companies/entities) payments and relevant Government Agencies/Departments receipts was carried out year by year. The summary for each year, 2007-2010 are shown below in tables 10, 11, 12 and 13 for 2007, 2008, 2009 and 2010 respectively.

**Table10**

**Aggregation of relevant Government Agencies/Departments receiptsand major players (companies/entities) payments in the solid minerals sector in Nigeria, 2007**

Solid Minerals Sector Payments	Relevant Government Agencies/Departments Receipts ₦ (A)	Major players (Companies/Entities) Payments ₦ (B)	Deviations/Differences ₦ (A-B)	%
Royalty	406,594,968	394,412,199	12,182,769	2.53
Ground Rents/Annual Surface Rents	17,855,087	17,855,087	-	-
Taxation	7,736,030,690	7,268,266,773	467,763,917	97.18
Levies	33,338,050	31,957,000	1,381,050	0.29
<b>Total</b>	<b>8,193,818,795</b>	<b>7,712,491,059</b>	<b>481,327,736</b>	<b>100</b>

**Table 11**

**Aggregation of relevant Government Agencies/Departments receipts and major players (companies/entities) payments in the solid minerals sector in Nigeria, 2008**

Solid Minerals Sector Payments	Relevant Government Agencies/Departments Receipts ₦ (A)	Major Players (Companies/Entities) Payments ₦ (B)	Deviations/ Differences ₦ (A-B)	%
Royalty	529,860,890	509,986,981	19,873,909	11.16
Ground Rents/Annual Surface Rents	45,639,938	45,639,938	-	-
Taxation	8,988,540,870	8,833,055,530	155,485,340	87.30
Levies	16,762,800	14,023,800	2,739,000	1.54
<b>Total</b>	<b>9,580,804,498</b>	<b>9,402,706,249</b>	<b>178,098,249</b>	<b>100</b>

**Table 12**

**Aggregation of relevant Government Agencies/Departments receipts and major players (companies/entities) payments in the solid minerals sector in Nigeria, 2009**

Solid Minerals Sector Payments	Relevant Government Agencies/Departments Receipts ₦ (A)	Major players (Companies/Entities) Payments ₦ (B)	Deviations/Differences ₦ (A-B)	%
Royalty	607,183,460	584,972,488	22,210,972	39.29
Ground Rents/Annual Surface Rents	35,913,209	35,913,209	-	-
Taxation	18,737,959,053	18,705,800,466	32,158,587	56.89
Levies	43,941,653	41,786,653	2,155,000	3.81
<b>Total</b>	<b>19,424,997,375</b>	<b>19,368,472,816</b>	<b>56,524,559</b>	<b>100</b>

**Table 13**

**Aggregation of relevant Government Agencies/Departments receipts and major players (companies/entities) payments in the solid minerals sector in Nigeria, 2010**

Solid Minerals Sector Payments	Relevant Government Agencies/Departments Receipts ₦ (A)	Major players (Companies/Entities) Payments ₦ (B)	Deviations/Differences ₦ (A-B)	%
Royalty	749,886,526	722,851,638	27,034,888	(93.99)
Ground Rents/Annual Surface Rents	74,530,167	74,530,167	-	-
Taxation	16,522,313,869	16,563,171,555	(40,857,686)	142.05
Levies	20,211,060	35,151,060	(14,940,000)	51.94
<b>Total</b>	<b>17,366,941,622</b>	<b>17,395,704,420</b>	<b>(28,762,798)</b>	<b>100</b>

## **11.0 REASONS FOR THE DISCREPANCIES IN GOVERNMENT RECEIPTS AND COMPANIES PAYMENTS IN THE SOLID MINERAL SECTOR IN NIGERIA, 2007-2010**

- ✓ The discrepancies between Government and companies's records stood at ₦687,187,737 (Six Hundred and Eighty-Seven Million, One Hundred and Eighty-Seven Thousand, Seven Hundred and Thirty-Seven Naira) only. This was as a result of the difference in solid minerals receipts reported by the relevant Government Agencies/Departments and payments by the major players (companies/entities) during the periods under review: 2007-2010.
- ✓ The inability of the listed major players (companies/entities) and relevant Government Agencies/Departments to give us the required information for the aggregation and reconciliation of solid minerals sector receipts and payments for the periods under considerations: 2007-2010 contributed significantly to discrepancies. Appendices (25-26) show level of non compliance in the provision of the required information/documents by the companies and the Government agencies for each type of payments.
- ✓ We were unable to corroborate some of the receipts issued by the relevant Government Agencies/Departments with the record of the major players (companies/entities) because of inadequacies in the record keeping by some of the covered entities and Government agencies, hence the discrepancies.
- ✓ We could not confirm some payments in the solid minerals sector reported by paying entity from the receiving entities such as ground rents paid to State Board of Internal Revenue (SBIR) because it was out of audit scope.

## **12.0 REPORT OF PAYMENTS MADE WITH REGARDS TO ROYALTY PAYMENTS, GROUND RENTS/ANNUAL SURFACE RENTS, TAXATION AND LEVIES**

- **Royalty Payments**

**Table 14**

### **Summary of major players (companies/entities) royalty payments: 2007-2010**

Solid Minerals Sector payments	2007 ₦	2008 ₦	2009 ₦	2010 ₦	Total ₦
Royalty	394,412,199	509,986,981	584,972,488	722,851,638	<b>2,212,223,306</b>

The total royalty paid by the major players (companies/entities) in 2007-2010 was ₦2,212,223,306 (Two Billion, Two Hundred and Twelve Million, Two Hundred and Twenty-Three Thousand, Three Hundred and Six Naira) only, as shown in table 14.

### **Ground Rents/Annual Surface Rents**

**Table 15**

### **Summary of major players (companies/entities) Ground Rents/Annual Surface Rents payments: 2007-2010**

Solid Minerals Sector payments	2007 ₦	2008 ₦	2009 ₦	2010 ₦	Total ₦
Ground Rents/Annual Surface Rents	17,855,087	45,639,938	35,913,209	74,530,167	<b>173,938,401</b>

The total Ground Rents/Annual Surface Rents paid by the major players (companies/entities) in 2007-2010 was ₦173,938,401 (One Hundred and Seventy-Three Million, Nine Hundred and Thirty-Eight Thousand, Four Hundred and One Naira) only, as shown in table 15.

## Taxation

**Table 16**

**Summary of major players (companies/entities) Taxation: 2007-2010**

Solid Minerals Sector payments	2007 ₦	2008 ₦	2009 ₦	2010 ₦	Total ₦
Taxation	7,268,266,773	8,833,055,530	18,705,800,466	16,563,171,554	<b>51,370,294,323</b>

The total Tax paid by the major players (companies/entities) in 2007-2010 was ₦51,370,294,323(Fifty-One Billion, Three Hundred and Seventy Million, Two Hundred and Ninety-Four Thousand, Three Hundred and Twenty-Three Naira only, as shown in table 16.

## Levies

**Table 17**

**Summary of major players (companies/entities) Levies: 2007-2010**

Solid Minerals Sector Payments	2007 ₦	2008 ₦	2009 ₦	2010 ₦	Total ₦
Levies	31,957,000	14,023,800	41,786,653	35,151,060	<b>122,918,513</b>

The total Levies paid by the major players (companies/entities) in 2007-2010 was ₦122,918,513(One Hundred and Twenty-Two Million, Nine Hundred and Eighteen Thousand, Five Hundred and Thirteen Naira only), as shown in table 17.

## **13.0 COMPANY LEVEL REPORTS ON FINANCIAL FLOWS**

### **13.1 SIGNIFICANT FINDINGS**

It was discovered during the financial, physical and process audits of the solid minerals sector in Nigeria for the period 2007-2010 that there were inadequacies in the company level reports on their financial flows due to the following findings:

- ✓ **Inadequate disclosure of the operating/production cost in the major players (companies/entities) financial statements.**

The financial statements of the companies did not provide adequate details/required information on the operating/production costs of the companies/entities visited, so as to enable us capture same in the aggregation/reconciliation of receipts and payments in the Solid Minerals Sector, from 2007 – 2010. These inadequacies in the financial statements affected the proper determination of the companies/entities taxable profits and ultimately affected the companies/entities tax payments (CIT,VAT,WHT,EDT and others) to the tax authority.
- ✓ These inadequacies in the operating/production and financial transactions records by the operators made it difficult for us to carry out the audit exercise as scheduled.
- ✓ The operators are incorporated as Limited Liabilities Company but they do not file their annual returns with the FIRS nor with the CAC and this makes them not to fulfil their statutory requirements to relevant Government Agencies/Departments.
- ✓ Payments of royalties were based on royalties list prepared by the Ministry of Mines and Steel Development in 2002; hence royalty payments on minerals were based on the adopted price of 2002 as against the current price. For example, royalty payment for granites was based on ₦40 per ton which means an average price of ₦800 per tonnage of granite as against the prevailing price of between ₦2,000 and ₦3,000 within the audit period.
- ✓ There is no proper assessment of operators in the solid minerals sector in Nigeria as it relates to what they produce, sell or consume. Payment is solely based on what the

operators disclose to the regulators. The operators do not even keep good record of receipts issued to them by Government agencies.

- ✓ There is no synergy/collaboration between MCO and the States' MID. This lack of effective synergy/collaboration has made it difficult to monitor operators in the solid minerals industry in Nigeria, because some of the licensed operators go to site, disregarding the States' MID for registration which makes the States'MID not to be aware of their existence/activities in the state.
- ✓ Operators in the solid minerals industry in Nigeria often mine products without disclosing the actual production, this leads to understatement of quantity mined and total revenue realized because the MMSD do not have scientific methods/equipments to verify the production.
- ✓ Payments made by companies for royalties are based on self-assessment without any means of verification by the regulatory Government Agencies.

## **14.0 SOLID MINERALS EXPORTED DURING THE PERIODS UNDER REVIEW, 2007-2010**

Nigeria solid minerals sector is predominantly an informal sector which is driven by artisanal miners, medium scale operators and illegal miners. As part of the methodology adopted for this audit we carried out field visitation, observation, work through and interaction with key stakeholders in the sector.

The audit revealed that Nigeria exports the following minerals:

- i. Gold
- ii. Aluminium
- iii. Lead
- iv. Copper
- v. Manganese
- vi. Molybdenite
- vii. Zinc
- viii. Zircon Sand
- ix. Colobite,
- x. Barite, etc

For the purpose of tracking down minerals exported during the period 2007 to 2010, the under listed organisations were visited;

- 1) Central Bank of Nigeria (CBN)
- 2) Nigeria Export Promotion Council (NEPC)
- 3) Nigeria Custom Services (NCS)
- 4) Nigeria Export Processing Zone (NEPZ)
- 5) Nigeria Investment Promotion Council(NIPC)
- 6) Nigeria Port Authority (NPA)
- 7) National Iron Ore Mining Company, Itakpe (NIOMN)
- 8) National Steel Raw Material Exploration Agency, Kaduna
- 9) Dana Steel Company, Katsina (Katsina Steel Company)
- 10) Zuma Steel West Africa, Jos (Jos Steel Rolling Company)
- 11) Delta Steel Company, Ovwian , Delta State

- 12) Dangote Integrated Steel Company, Osogbo (Osogbo Steel Rolling Company)
- 13) Ajaokuta Steel Company, Ajaokuta, Kogi State
- 14) National Metallurgical Development Center, Jos
- 15) Oluwa Glass Company Plc, Okitipupa, Ondo State

## FINDINGS

From the available records from Central Bank of Nigeria, one thousand six hundred and eighteen (1618) export transactions were carried out by Eighty-Six (86) companies. The details of the companies are in appendix 21 and 22.

- 1) Central Bank of Nigeria (CBN) collects revenue for Nigeria Export Supervision Scheme (NESS) on behalf of Federal Ministry of Finance which is 0.05% of the value of exported non-oil products i.e solid minerals.
- 2) Total revenue collected by CBN as Nigeria Export Supervision Scheme (NESS) for the period under review: 2007 - 2010 is as shown in the table below:

S/NO	YEAR	AMOUNT ₦
1	2007	1,350,133,020.75
2	2008	1,030,035,871.87
3	2009	3,640,105,643.04
4	2010	2,900,894,361.24
	<b>TOTAL</b>	<b>8,921,168,896.90</b>

***Source: Central Bank of Nigeria***

- 3) Exporters of solid minerals export their goods either directly or through agents.
- 4) During interactive session with operators in the sector, it was discovered that most mined minerals are exported through our various borders beating customs and other security agencies.

- 5) There is no synergy between the various government agencies particularly the supervising ministry i.e Ministry of Mines and Steel Development, Central Bank of Nigeria, Customs Service, Nigeria Export Promotion Council and Mining Cadastral Office.
- 6) From the available records from Ministry of Mines and Steel Development the aforementioned companies that export minerals did not pay the applicable royalty.
- 7) The Nigeria Minerals and Mining Acts 2007 require that any exporter of solid minerals must request for permit to export minerals. In defiance to the Act, there was no evidence of request for permit to export minerals.
- 8) The total tonnage of minerals exported during the period was 88,465.83 Metric tonnes with FOB value of \$167,550,511.59 as shown in the summary table below:

<b>TOTAL EXPORT</b>	<b>QUANTITY</b>	<b>FOB PRICE \$</b>
Lead	21,810.10	12,693,242.66
Copper	9,246.73	57,246,828.00
Manganese Ore	4826.4	796,668.85
Molybdenite Ores	121.2	3,784.50
Zinc Ore	9429.7	6,983,525.43
Zircon Sand	5326.5	596,079.80
Aluminium	32,459.20	76,398,854.87
Remelted Copper Wire, Cable	594	4,979,852.72
Remelted Mild Steel Ingots	456.0	162,819.25
Lead/Tin Alloy	4196	7,688,855.51
<b>TOTAL</b>	<b>88,465.83</b>	<b>167,550,511.59</b>

***Source: Central Bank of Nigeria***

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- 9) The table below shows the ore components of the exported minerals. 35.95% of the total minerals exported constitute the extracted minerals.

<b>ORE COMPONENT OF EXPORT</b>	<b>QUANTITY (Metric Tonnes)</b>	<b>FOB PRICE</b>	<b>ROYALTY PAYABLE</b>
LEAD	10,202.90	\$ 5,122,625.58	\$ 153,678.77
COPPER	1,992.40	1,511,046.50	45,331.40
MANGANESE ORE	4,811.40	1,000,446.99	30,013.41
MOLYBDENITE ORES	121.20	3,784.50	113.54
ZINC ORE	9,429.70	6,983,525.43	209,505.76
ZIRCON SAND	5,326.50	596,079.80	29,803.99
<b>TOTAL</b>	<b>31,804.10</b>	<b>15,217,508.80</b>	<b>456,525.20</b>

***Source: Central Bank of Nigeria***

- 10) The projected revenue loss to the federation account as a result of these lapses stood at USD \$456,525.20 (₦70,304,880.36).
- 11) The Nigeria Export Promotion Council, granted exporters of non-oil minerals, "Export Expansion Grant" (EEG). Two Companies benefited from the grant during the period under review as shown in the table below:

<b>S/NO</b>	<b>NAME OF COMPANY</b>	<b>MINERALS</b>	<b>QUANTITY (Metric Tonnes)</b>	<b>EXPORT VALUE</b>	<b>EXPORT VALUE</b>	<b>EEG PAYABLE</b>
				\$	₦	₦
1	A.M.DUNG (NIG) LTD	Lead Ore	200	110,000	12,790,800.00	3,053,137.5
2	OHEOBE MINERALS& GENERAL MERCHANTS	Magnesium Ore	434.56	176,699.47	21,550,050.98	3,107,172.74
	<b>TOTAL</b>		<b>634.56</b>	<b>286,699.47</b>	<b>34,340,850.98</b>	<b>6,160,310.24</b>

***Source: Nigeria Export Promotion Council***

## RECOMMENDATIONS

- (1) In order to check the incessant smuggling of Solid Minerals out of the country, boarder market should be created at strategic boarder points across the country. This will bring about flexible market control and a means of monitoring solid minerals sold to international markets.
- (2) Minerals Analysis laboratories that meet ISO certification standards should be established in each of the six (6) geo-political zone of the country (or government should encourage investors to) for the purpose of analysing minerals extracted or discovered. The existing laboratories such as the National Metallurgical Development Center (NMDC) Jos, National Iron Ore Mining Company of Nigeria Itakpe (NIOMCO), National Steel Raw Materials Exploration Agency (NSRMEA) Kaduna etc should be upgraded to conform to international standards
- (3) Government should encourage miners and exporters to patronise these laboratories.
- (4) The activities of foreign nationals operating in the solid minerals sector should be regulated and effectively monitored. This is because in most cases they are the primary buyers of the mined minerals from artisanal, informal and illegal miners.

## **15.0 OTHER ORGANIZATIONS COVERED IN THE FINANCIAL AUDIT OF SOLID MINERALS SECTOR, 2007-2010**

### **FINDINGS**

#### **1 National Iron Ore Mining Company, Itakpe**

The major producer of Iron Ore in Nigeria was the National Iron Mining Company Itakpe; Kogi State during the period under review (2007-2010). The company was only able to give us some records for the period January 2007-April 2008. The former Indian concessionaires were sent packing in April 2008 due to abuses and an interim management committee was put in place by the Federal Government of Nigeria and production had been stopped since then.

For the period 2007-April 2008 the company produced 157,253.44 metric tonnes of Iron Ore concentrate, 3,418.83 tonnes of granite and 2292.79 metric tonnes of picoat with a total revenue of N431,069,790.18.

The computed royalty the company ought to pay for total production for the period stood at ₦21, 900,894.73. However, the company records show royalty payment of only ₦2, 000,000 leaving a balance of ₦19, 900,894.73 which represents a total loss to the Federation Account.

**BRIEF DESCRIPTION OF EXISTING UNITS /STATUS OF COMPLETION & WHAT NEEDS TO BE DONE TO COMPLETE EACH UNIT AND LINKAGE EFFECTS TO THE ECONOMY**

S/NO	PLANT UNITS	BRIEF DESCRIPTION	STATUS LEVEL OF COMPLETION	WORK REQUIRED FOR COMPLETION	LINKAGE EFFECT TO THE ECONOMY
1.	Mine	Niomco has a mining bases over Itakpe and Ajabanoko non ore deposits reserve of 260 million tones and grade of 36% FE contents	Itakpe mine is fully developed for multiple fees mining 20% of mining feet on ground	100T dump trucks water sprinkles diesel storage tanks/dispenser mine lighting are critical as well as rehabilitation of feet.	Generate a primary raw material which is the most important input for steel making.
2.	Beneficiation	Beneficiation Plant comprises Crushers stackers, Reclaimers, Bins, Grinding Mills, wet screens, Gravity/Magnetic Separators for concentrate production.	3 No. production lines completed but to be rehabilitated weathered Ore Plant and Super Concentrate plant ongoing. Over 90% completed.	4 <sup>th</sup> Line to be completed. Super concentrate storage yard to be constructed.	Adds value to the iron ore to produce concentrates as required for steel making.
3.	Bergeaud Plant	Comprises Jaw Crusher, Cone Crusher, sieves for iron ore sampling, aggregates production and mixing of Picoat.	Installed 1980	Rehabilitation involving changing of defective parts	Produces aggregates for the construction industry and Picoat for the Petroleum Industry.
4.	Osara Dam.	23 million m <sup>3</sup> Earth Dam for supply of 10m <sup>3</sup> of water for wet processing at the Plant, the rest for staff and Catchment Area.	Completed in 1990	Dredging/Desiltation, Civil and Environmental rehabilitation works.	Provides water for Wet Processing. Excess capacity is for portable water for staff and catchment area.
5.	Workshops	1 No. Heavy Mining Equipment workshop, 1 No. Trucks/Light Vehicles workshop	90% completed	Roofing Over Head cranes Repairs Tools Beneficiation Plant workshop.	Support production of Iron Ore concentrate for steel making and industrialization.
6.	Laboratory Facilities	Central mine Laboratory for Chemical, Physical, metallurgical, petrological analysis beneficiation plant quality control laboratory	Central laboratory completed. Beneficiation quality control laboratory yet to be constructed.	Replacement of defective equipment and commissioning of a new IQ Spectro Analyser	Quality assurance of products to meet customers, national and international standards.
7.	Electric power distribution	132/11KV main substation and 63 No. distribution stations 2 No. emergency power plant (EPP).	Completed	Rehabilitation works and conversion of EPP to use Gas and upgrading to 110MW	Excess power of 80MW to be exported to National Grid.

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8.	Water treatment plant	Plant for treating Osara Dam water for the use of NIOMCO community and environs piping of water to houses and offices.	95% completed	Procurement of water treatment chemicals, completion of pipe network and commissioning	Potable water supply for the good health of community and environs.
9.	Vocational training centre	Comprises a block of offices and classrooms for technical training and human capital development of staff and host community.	100% completed	Due for refurbishing and retooling	Human capital development of citizen's skills, technological acquisition.

***Source: National Iron Ore Mining Company of Nigeria Itakpe (NIOMCO)***

The following Steel Rolling Companies were also visited during the audit: -

- (i) Ajaokuta Steel Company, Ajaokuta
- (ii) Zuma Steel West Africa, Jos (Jos Steel Rolling Company)
- (iii) Dana Steel Company, Katsina (Katsina Steel Rolling Company)
- (iv) Delta Steel Company, Delta
- (v) Dangote Integrated Steel Company, Oshogbo (Oshogbo Steel Rolling Company)

All the above mentioned companies have been privatized with the exception of Ajaokuta Steel Rolling Company; the only functioning company among them is Kastina Rolling Company now Dana Steel Company. From available information their primary source of raw materials is remelted Iron. These companies are supposed to utilize billets as primary raw material from Ajaokuta steel complex, while Ajaokuta steel complex was established to use products from National Iron Ore Mining Company, Itakpe. However, most of these companies closed down, resulting in their privatization by the Federal Government.

There are no official records of mining activities of gem stones and minerals such as Topaz, turquoise, gold, lead etc despite large scale mining activities across the country by artisan and informal miners.

In view of their operational mechanism, they are out of audit scope, hence the non availability of records as it relates to this audit.

## **16.0 INTERNATIONAL BEST PRACTICE IN MINING AS IT RELATES TO THE SOLID MINERALS INDUSTRY**

International best practice is one way in which international laws influence international business decisions and behaviour in developing countries.

The concept of international best practice in mining influences international business behaviour through the following processes:

- Achieving a certain level of consensus as to what constitute the elements of international best practice. This, in turn necessitates the finding of common ground as to the definition of public goals.
- The incorporation and/or adaptation of such international best practices into the policies and practices of national and local laws and regulations of mining jurisdictions.

### **Minimum international best practice on the environment that should be adopted by the Government, Mining Companies and other Operators in the Nigeria Solid Minerals Industry:**

- Recognise environmental management as a high priority, notable during the licensing process through the development and implementation of environmental management systems.
- Recognise the importance of socio-economic impact assessments and social planning in mining operations.
- Establish environmental accountability in industry and government at the highest management and policy-making levels.
- Encourage employees at all levels to recognise their responsibility for environmental management and ensure that adequate resources, staff and requisite training are available to implement environmental plans.
- Ensure the participation of and dialogue with affected community and other directly interested parties on the environmental and social aspects of all phases of mining activities.
- Adopt best practices to minimise environmental degradation, notably in the absence of specific environmental regulations.

- Adopt environmental sound technologies in all phases of mining activities and increase the emphasis on the transfer of appropriate technologies that mitigate environmental impacts including those from small-scale mining operations.
- Seek to provide additional funds and innovative financial arrangements to improve environmental performance of existing mining operations.
- Adopt risk analysis and risk management in the development of regulation and in the design, operation, and decommissioning of mining activities, including the handling and disposal of hazardous mining and other wastes.
- Avoid the use of such environmental regulation that act as unnecessary barriers to trade and investment.
- Recognise the linkages between ecology, socio-cultural conditions and human health and safety, the local community and the natural environment.
- Evaluate and adopt, wherever appropriate, economic and administrative instruments such as tax incentive policies to encourage the reduction of pollutant emissions and the introduction of innovative technology.
- Explore the feasibility of reciprocal agreements to reduce trans-boundary pollutions.
- Encourage long term mining investment by having clear environmental standards with stable and predictable environmental criteria and procedures.

## **17.0 POTENTIALS OF SOLID MINERALS SECTOR IN NIGERIA**

Achieving Nigeria's national aspirations will require exponential increases in output from the primary drivers of growth in the economy. Unlocking the latent potential in her productive sectors is absolutely critical. Nigeria's ability to unlock and exploit the growth potential of the minerals and metals sector will depend on success in building positive momentum in the direction of:

- **Import substitution:** Reducing Nigeria's importation of goods, for which natural raw materials abound locally, is absolutely critical to growth. For many of Nigeria's industrial minerals, local production does not satisfy local demand. The level of importation of products like building and construction materials, pharmaceutical, paints, ceramics, cement, cosmetics, drilling mud, batteries etc which are derived from minerals like gypsum, feldspar, marble, lead/zinc, granite, salt, tin ore, phosphate and talc remain very high.

Today, the local production of industrial minerals is in the region of 5 – 7% of local demand. This presents a large scope for import substitution and a massive opportunity for growth.

- **Development of the Steel Sector:** Despite over two decades of investments in the iron and steel industry, the contribution of this sector to domestic growth has remained negligible. Indeed, the absence of a viable steel sector has been one of the greatest inhibitors of growth across other sectors of the economy. In the past ten years, the volume of steel consumed by the oil and gas sector is estimated at over \$5bn, with negligible contribution from locally produced steel products. Local demand for steel products for manufacturing, construction, agriculture is forecast to rise significantly over the next four years as both government and private sector initiatives to bridge the current infrastructure deficit gain momentum, driven primarily by investment in power and transportation. Aside from steel demand from other sectors, the potential for the steel sector to catalyze growth in the mining sector is tremendous. Almost all major raw materials required for the production of steel are available locally, and the revival of the steel sector will have a multiplier effect on the exploration and exploitation of iron ore, coal, limestone, etc. Reviving the steel sector by developing deep linkages with all other sectors is critical for the minerals and metals sector to achieve the desired level of impact on the domestic economy.

## 18.0 KEY GROWTH DRIVERS & PRIORITY SUB-SECTORS

The vision for the minerals and metals sector for 2020 will be anchored on four key sub-sectors that are expected to drive the overall growth of the sector. These key growth drivers are the areas of the sector with the largest scope for growth and value addition. They are:

**Iron Ore & Steel Production** – The revitalization of the steel sector lies at the centre of our strategy to significantly increase the contribution of the sector to overall growth. Production of primary steel and development of secondary steel industries to drive linkages with other strategic sectors of the economy is a critical outcome for the sector in order “To transform Nigeria’s minerals and metal sector into a strategic catalyst for domestic growth, and attain global relevance in a sustainable manner”.

**Industrial Mineral Production** – The potential future of mining in Nigeria lies in the industrial sector. Current figures on the industrial base show that whilst the industry has a wide base, it is currently underperforming. Companies are unable to meet the costs of import. For example, although some estimates of annual local demand for cement is nine million tonnes; Nigeria only produces 2 million tonnes leaving a shortfall of 7 million tonnes of cement that is met by importation. The proven reserves of limestone however, are able to meet the entire national requirement. The future of mineral extraction in Nigeria lies in meeting the needs of local industry by providing local raw materials as a priority, before considering exportation.

**Metals** – Precious, specialty and base metals are also considered a future growth area of the minerals and metals sector.

**Energy Minerals** – The exploration and exploitation of Coal, Lignite, Bitumen and Uranium in Nigeria is expected to significantly contribute to the future growth of the sector.

**Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010**

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**APPENDIX 1**

SUMMARY OF DISAGGREGATE PAYMENTS BY MAJOR COMPANIES: 2007-2010						
S/N O	COMPANIES	COMPANY PAYMENTS			LEVIES	TOTAL
		ROYALTY	GROUND RENT/ ANNUAL SURFACE RENTS	TAXATION		
1	Ahmu Int'l Mining Company Ltd	6,004,500	600,000	-	245,000	6,849,500
2	Alren Construction Nig Ltd	1,065,000	-	87,200,078	240,000	88,505,078
3	Arab Contractors Nig Ltd	56,412,114	1,010,000	1,252,457,864	860,000	1,310,739,978
4	Ashaka Cement Plc	110,838,974	17,477,000	5,411,606,022	15,432,500	5,555,354,496
5	Associated Granite Industry (AGI)	4,032,737	400,000	76,955,470	300,000	81,688,207
6	Astro Minerals Ltd	2,142,250	-	616,220	330,000	3,088,470
7	Beta Glass Ltd	2,901,732	-	66,682,298	-	69,584,030
8	Biwater Nig Ltd	5,104,720	1,600,000	2,928,853	430,000	10,063,573
9	Black Stone Quarry Ltd	4,098,430	-	5,422,350	-	9,520,780
10	Broni Prono & Co Nig Ltd	23,435,281	12,774,506	1,514,854,264	825,000	1,551,889,051
11	Bulettine Construction Company	4,869,640	-	43,625,766	660,000	49,155,406
12	Bullet International Ltd	-	-	16,489,417	-	16,489,417
13	C.C.E.C.C. Ltd	-	-	49,362,330	-	49,362,330
14	CCC Nigeria Ltd	18,254,472	-	200,576,543	365,000	219,196,015
15	CCNN Sokoto Cement Company	67,464,819	936,000	1,354,325,918	-	1,422,726,737
16	CGC Nig Ltd	6,206,669	12,000,000	826,990,423	1,854,100	847,051,192
17	CIBI Nig Ltd	674,265	235,000	29,285,171	200,000	30,394,436
18	CNC Eng Co Ltd	19,692,500	800,000	3,987,578	600,000	25,080,078
19	Construction Support Nig Ltd					

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		19,369,777	-	18,988,933	716,000	39,074,710
20	Crush Stone Ltd	3,869,000	-	800,000	210,000	4,879,000
21	Crushed Rock Industries Nig. Ltd	119,879,495	95,860	1,033,056,375	320,000	1,153,351,730
22	Dangote Cement Company Plc	496,519,322	6,181,158	7,790,571,985	5,453,000	8,298,725,465
23	Dantata and Sawoe	53,102,929	-	1,176,772,556	260,000	1,230,135,485
24	Ebenezer Mining And Ceramic	2,589,000	113,700	9,382,698	713,000	12,798,398
25	Elegant One Ltd	1,670,695	-	-	370,000	2,040,695
26	Enerco/Prorox Nig Ltd	12,903,513	-	10,172,998	310,000	23,386,511
27	ENL Company Ltd	1,801,911	500,000	473,100,771	176,560	475,579,242
28	Freedom Group	962,110	-	-	130,000	1,092,110
29	FW San Hi NIL Concept Ltd	8,622,800	-	2,869,807	1,030,000	12,522,607
30	Georgio Rocks Ltd	12,116,000	-	77,584,853	850,000	90,550,853
31	Gilmor Engineering	8,541,860	-	331,635,326	1,105,000	341,282,186
32	Gitto Construction Ltd	3,480,360	-	682,356,502	90,000	685,926,862
33	Gloss and Nigeria Ltd	7,695,000	-	2,773,474	250,000	10,718,474
34	Gyata Gyere Stone Crushing Ltd	2,417,247	1,765	5,561,541	150,000	8,130,553
35	Habibu Eng Nigeria	3,632,627	-	174,825,826	380,000	178,838,453
36	Hajiaq Construction Ltd	2,014,300	-	21,472,593	475,000	23,961,893
37	Hitech Construction Co.	11,894,284	-	-	520,000	12,414,284
38	Hongyun Nig. Ltd	4,658,000	1,500,000	48,724,086	10,000	54,892,086
39	Japaul Mines Product Ltd	2,138,950	54,908,034	781,000	620,000	58,447,984
40	Julius Berger Nigeria Ltd	483,366,137	-	5,860,508,738	-	6,343,874,875
41	Kopek Construction Ltd	8,294,790	12,500,000	848,173,707	300,000	869,268,497
42	M.F.W Dredging And Marine	9,704,975	32,500,000	18,207,485	-	60,412,460

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43	Macdaniels Quarry	3,333,000	-	6,719,340	140,000	10,192,340
44	Madodel Nig. Ltd	4,397,000	-	-	-	4,397,000
45	Magcober Nig. Ltd	7,802,167	-	316,816,324	-	324,618,491
46	Master Rock Ltd	388,400	-	80,517,139	450,000	81,355,539
47	Milatex Nig Ltd	4,342,080	9,867,012	16,091,572	530,000	30,830,664
48	Mother Cat Nig Ltd	10,333,054	-	95,917,315	620,000	106,870,369
49	Moulds Engineering Ltd	2,857,317	-	272,226,377	583,000	275,666,694
50	Multiverse Resources Ltd	6,590,745	228,632	4,515,952	550,000	11,885,329
51	Niger Construction	323,480	-	63,117,150	-	63,440,630
52	Nigeria Road Construction Ltd	2,010,608	439,200	29,392,723	150,000	31,992,531
53	P.W. Nigeria Ltd	-	-	199,719,924	-	199,719,924
54	Para Crushing Co Ltd	8,213,680	3,392,760	5,849,529	490,000	17,945,969
55	Paul B. Nig Plc	950,000	-	-	240,000	1,190,000
56	Picollo Bruneli Engineering Ltd	-	-	-	-	-
57	Porcelaim ware Industry Ltd	6,570,520	1,919,300	72,994,413	50,000	81,534,233
58	Prodeco Prod Dev. Co. Ltd	-	-	-	-	-
59	Pure Chem Industry	8,536,568	1,508,474	87,177,971	860,000	98,083,013
60	R.C.F Nig Ltd	378,540	-	20,556	-	399,096
61	Ratcon Construction Company	28,084,749	450,000	431,182,061	1,100,000	460,816,810
62	Reynold Construction Nigeria Ltd	93,729,708	-	1,261,609,540	2,076,000	1,357,415,248
63	Road Nig Ltd	3,393,285	-	62,461,610	420,000	66,274,895
64	Rockbridge Construction Ltd	1,781,934	-	139,955,144	530,000	142,267,078
65	Salini Nigeria Ltd	18,248,462	-	680,953,020	1,242,000	700,443,482
66	Saydoun Ltd					

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		5,329,048	-	12,836,808	250,000	18,415,856
67	SCC Nigeria	26,339,600	-	362,750,190	3,856,353	392,946,143
68	Setraco Nigeria Ltd	44,172,000	-	6,659,035,022	1,680,000	6,704,887,022
69	Shepherds Value Pack	3,832,600	-	2,187,755	430,000	6,450,355
70	Soject Nig. Ltd	1,934,551	-	8,286,409	-	10,220,960
71	Soleh Boneh	48,024,165	-	-	390,000	48,414,165
72	Spectrum Minerals	7,243,601	-	4,790,575	251,000	12,285,176
73	Star Advantage Co. Ltd	2,157,289	-	2,846,632	400,000	5,403,921
74	Triacta Nigeria Ltd	-	-	362,299,133	80,000	362,379,133
75	Unicem Ltd	41,766,676	-	2,306,702,191	190,000	2,348,658,867
76	West African Portland Cement	177,087,981	-	7,841,071,552	67,660,000	8,085,819,533
77	Zeberced Ltd	17,642,113	-	29,936,110	560,000	48,138,223
78	Zenith Construction Co. Ltd	9,985,200	-	418,626,467	360,000	428,971,667
	<b>TOTAL</b>	<b>2,212,223, 306</b>	<b>173,938,4 01</b>	<b>51,370,294, 323</b>	<b>122,918,51 3</b>	<b>53,879,374, 543</b>

Source: Companies/Entities

**APPENDIX 2**

<b>SUMMARY OF DISAGGREGATE RECEIPTS BY GOVERNMENT AGENCIES: 2007-2010</b>						
<b>S/No.</b>	<b>COMPANIES</b>	<b>GOVERNMENT RECEIPTS</b>			<b>LEVIES</b>	<b>TOTAL</b>
		<b>ROYALTY</b>	<b>GROUND RENT/ ANNUAL SURFACE RENTS</b>	<b>TAXATION</b>		
1	Ahmu Int'l Mining Company Ltd	4,850,000	600,000	-	245,000	5,695,
2	Alren Construction Nig Ltd	1,065,000	-	87,200,078	240,000	88,505
3	Arab Contractors Nig Ltd	56,412,114	1,010,000	1,252,457,864	860,000	1,310,73
4	Ashaka Cement Plc	110,838,974	17,477,000	5,411,606,022	15,431,550	5,555,35
5	Associated Granite Industry (AGI)	4,635,829	400,000	65,220,572	490,000	70,746
6	Astro Minerals Ltd	2,142,250	-	616,220	60,000	2,818,
7	Beta Glass Ltd	1,408,536	-	325,993,780	-	327,402
8	Biwater Nig Ltd	5,104,720	1,600,000	2,928,853	430,000	10,063
9	Black Stone Quarry Ltd	3,820,730	-	-	620,000	4,440,
10	Broni Prono & Co Nig Ltd	23,435,281	12,774,506	1,514,854,264	825,000	1,551,88
11	Bulettine Construction Company	4,869,640	-	43,625,766	660,000	49,155
12	Bullet International Ltd	750,000	-	38,983,078	-	39,733
13	C.C.E.C.C. Ltd	14,489,820	-	450,391,729	780,000	465,661
14	CCC Nigeria Ltd	18,254,472	-	200,576,543	365,000	219,196
15	CCNN Sokoto Cement Company	67,464,819	936,000	1,354,325,918	-	1,422,72
16	CGC Nig Ltd	6,206,669	12,000,000	826,990,423	1,854,100	847,051
17	CIBI Nig Ltd	578,025	235,000	29,285,171	200,000	30,298
18	CNC Eng Co Ltd	20,132,500	800,000	4,031,438	660,000	25,623
19	Construction Support Nig Ltd	19,369,777	-	28,101,922	716,000	48,187

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20	Crush Stone Ltd	3,869,000	-	1,771,747	980,000	6,620,
21	Crushed Rock Industries Nig. Ltd	119,879,495	95,860	890,628,017	1,150,000	1,011,75
22	Dangote Cement Company Plc	496,519,322	6,181,158	7,790,571,985	5,453,000	8,298,72
23	Dantata and Sawoe	53,102,929	-	1,176,772,556	530,000	1,230,40
24	Ebenezer Mining And Ceramic	2,155,260	113,700	6,735,841	713,000	9,717,
25	Elegant One Ltd	1,670,695	-	-	370,000	2,040,
26	Enerco/Prorox Nig Ltd	12,903,513	-	10,172,998	310,000	23,386
27	ENL Company Ltd	1,801,911	500,000	473,100,771	176,560	475,579
28	Freedom Group	962,110	-	2,946,916	290,000	4,199,
29	FW San Hi NIL Concept Ltd	8,801,600	-	2,904,777	1,130,000	12,836
30	Georgio Rocks Ltd	12,116,000	-	48,295,386	850,000	61,261
31	Gilmor Engineering	8,541,860	-	331,635,326	1,105,000	341,282
32	Gitto Construction Ltd	3,480,360	-	682,356,502	90,000	685,926
33	Gloss and Nigeria Ltd	7,695,000	-	478,569	250,000	8,423,
34	Gyata Gyere Stone Crushing Ltd	2,417,247	1,765	5,561,541	150,000	8,130,
35	Habibu Eng Nigeria	3,632,627	-	174,825,826	380,000	178,838
36	Hajiag Construction Ltd	2,014,300	-	21,472,593	475,000	23,961
37	Hitech Construction Co.	11,894,284	-	707,390	460,000	13,061
38	Hongyun Nig. Ltd	2,433,000	1,500,000	48,006,852	10,000	51,949
39	Japaul Mines Product Ltd	1,613,250	54,908,034	606,000	460,000	57,587
40	Julius Berger Nigeria Ltd	483,366,137	-	5,337,163,631	300,000	5,820,82
41	Kopek Construction Ltd	10,017,530	12,500,000	848,173,707	120,000	870,811
42	M.F.W Dredging And Marine	9,704,975	32,500,000	17,982,346	-	60,187
43	Macdaniels Quarry					

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		3,333,000	-	1,278,750	160,000	4,771,
44	Madodel Nig. Ltd	4,397,000	-	123,000	-	4,520,
45	Magcober Nig. Ltd	7,802,167	-	316,816,324	-	324,618
46	Master Rock Ltd	388,400	-	80,517,139	450,000	81,355
47	Milatex Nig Ltd	4,342,180	9,867,012	18,393,498	530,000	33,132
48	Mother Cat Nig Ltd	10,333,054	-	95,917,315	620,000	106,870
49	Moulds Engineering Ltd	2,857,317	-	272,226,377	583,000	275,666
50	Multiverse Resources Ltd	7,754,345	228,632	-	780,000	8,762,
51	Niger Construction	2,147,600	-	63,117,150	767,000	66,031
52	Nigeria Road Construction Ltd	2,010,608	439,200	29,392,723	150,000	31,992
53	P.W. Nigeria Ltd	23,381,535	-	283,006,593	610,000	306,998
54	Para Crushing Co Ltd	10,123,760	3,392,760	5,849,529	490,000	19,856
55	Paul B. Nig Plc	950,000	-	-	240,000	1,190,
56	Picollo Bruneli Engineering Ltd	984,000	-	-	520,000	1,504,
57	Porcelain ware Industry Ltd	6,570,520	1,919,300	72,994,413	50,000	81,534
58	Prodeco Prod Dev. Co. Ltd	6,085,486	-	466,144,733	410,000	472,640
59	Pure Chem Industry	9,167,731	1,508,474	-	520,000	11,196
60	R.C.F Nig Ltd	363,340	-	20,556	240,000	623,8
61	Ratcon Construction Company	45,049,474	450,000	371,415,190	1,340,000	418,254
62	Reynold Construction Nigeria Ltd	93,729,708	-	1,261,609,540	2,076,000	1,357,41
63	Road Nig Ltd	3,393,285	-	62,461,610	420,000	66,274
64	Rockbridge Construction Ltd	1,781,934	-	139,955,144	530,000	142,267
65	Salini Nigeria Ltd	18,248,462	-	680,953,020	1,242,000	700,443
66	Saydoun Ltd	5,329,048	-	12,836,808	250,000	18,415

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67	SCC Nigeria	26,339,600	-	362,750,190	3,856,353	392,946
68	Setraco Nigeria Ltd	44,172,000	-	6,659,035,022	1,680,000	6,704,882
69	Shepherds Value Pack	4,193,100	-	3,031,155	550,000	7,774,
70	Soject Nig. Ltd	1,934,551	-	8,286,409	430,000	10,650
71	Soleh Boneh	48,024,165	-	-	390,000	48,414
72	Spectrum Minerals	7,243,601	-	4,790,575	251,000	12,285
73	Star Advantage Co. Ltd	2,157,289	-	2,571,740	400,000	5,129,
74	Triacta Nigeria Ltd	10,020,890	-	411,937,497	1,089,000	423,047
75	Unicem Ltd	41,766,676	-	2,588,601,264	570,000	2,630,932
76	West African Portland Cement	183,101,144	-	7,849,520,130	50,950,000	8,083,574
77	Zeberced Ltd	17,642,113	-	29,936,110	560,000	48,138
78	Zenith Construction Co. Ltd	9,985,200	-	319,294,051	360,000	329,639
	<b>TOTAL</b>	<b>2,293,525,844</b>	<b>173,938,401</b>	<b>51,984,844,473</b>	<b>114,253,563</b>	<b>54,566,517</b>

**Source: Relevant Government Agencies/Departments**

**APPENDIX 3**

**DISAGGREGATE REPORT OF ROYALTY**  
**PERIOD: JANUARY 2007-DECEMBER-2007**  
**ALL AMOUNTS IN NAIRA**

<b>S/NO</b>	<b>COMPANIES</b>	<b>ROYALTY</b>		
		<b>GOVERNMENT RECEIPTS</b>	<b>COMPANY PAYMENTS</b>	<b>DEVIATIONS/ DIFFERENCES</b>
1	Ahmu Int'l Mining Company Ltd	-	304,500	(304,500)
2	Alren Construction Nig Ltd	-	-	-
3	Arab Contractors Nig Ltd	4,357,367	4,357,367	-
4	Ashaka Cement Plc	34,646,801	34,646,801	-
5	Associated Granite Industry (AGI)	1,494,858	1,394,962	99,896
6	Astro Minerals Ltd	1,084,750	1,084,750	-
7	Beta Glass Plc	-	532,674	(532,674)
8	Biwater Nig Ltd	2,741,080	2,741,080	-
9	Black Stone Quarry Ltd	-	-	-
10	Broni Prono & Co Nig Ltd	6,219,881	6,219,881	-
11	Bullettine Construction Company	1,936,200	1,936,200	-
12	Bullet International Ltd	-	-	-
13	C.C.E.C.C. Ltd	645,000	-	645,000
14	CCC Nigeria Ltd	3,272,720	3,272,720	-
15	CCNN Sokoto Cement Company	13,210,125	13,210,125	-
16	CGC Nig Ltd	698,000	698,000	-
17	CIBI Nig Ltd	104,660	104,660	-
18	CNC Eng Co Ltd	400,000	400,000	-
19	Construction Support Nig Ltd	1,982,500	1,982,500	-
20	Crush Stone Ltd	-	-	-
21	Crushed Rock Industries Nig. Ltd	31,943,689	31,943,689	-
22	Dangote Cement Company Plc	64,583,392	64,583,392	-
23	Dantata and Sawoe	8,891,695	8,891,695	-
24	Ebenezer Mining And Ceramic	329,260	398,000	(68,740)
25	Elegant One Ltd	-	-	-
26	Enerco/Prorox Nig Ltd	1,071,443	1,071,443	-
27	ENL Company Ltd	-	-	-
28	Freedom Group	158,660	158,660	-
29	FW San Hi NIL Concept Ltd	-	-	-
30	Georgio Rocks Ltd	2,121,200	2,121,200	-
31	Gilmor Engineering	1,437,360	1,437,360	-
32	Gitto Construction Ltd	-	-	-

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33	Gloss and Nigeria Ltd	1,282,500	1,282,500	-
34	Gyata Gyere Stone Crushing Ltd	323,770	323,770	-
35	Habibu Eng Nigeria	340,000	340,000	-
36	Hajiag Construction Ltd	79,300	79,300	-
37	Hitech Construction Co.	2,496,360	2,496,360	-
38	Hongyun Nig. Ltd	-	-	-
39	Japaul Mines Product Ltd	-	-	-
40	Julius Berger Nigeria Ltd	109,334,258	109,334,258	-
41	Kopek Construction Ltd	1,534,740	910,600	624,140
42	M.F.W Dredging And Marine	-	-	-
43	Macdaniels Quarry	-	-	-
44	Madodel Nig. Ltd	364,000	364,000	-
45	Magcober Nig. Ltd	620,605	620,605	-
46	Master Rock Ltd	-	-	-
47	Milatex Nig Ltd	-	-	-
48	Mother Cat Nig Ltd	2,045,760	2,045,760	-
49	Moulds Engineering Ltd	24,000	24,000	-
50	Multiverse Resources Ltd	520,000	387,000	133,000
51	Niger Construction	554,400	-	554,400
52	Nigeria Road Construction Ltd	393,800	393,800	-
53	P.W. Nigeria Ltd	2,135,630	-	2,135,630
54	Para Crushing Co Ltd	-	-	-
55	Paul B. Nig Plc	-	-	-
56	Picollo Bruneli Engineering Ltd	433,000	-	433,000
57	Porcelaim ware Industry Ltd	1,122,220	1,122,220	-
58	Prodeco Prod Dev. Co. Ltd	1,994,582	-	1,994,582
59	Pure Chem Industry	2,507,061	1,875,898	631,163
60	R.C.F Nig Ltd	-	-	-
61	Ratcon Construction Company	6,770,230	4,376,400	2,393,830
62	Reynold Construction Nigeria Ltd	14,910,501	14,910,501	-
63	Road Nig Ltd	462,480	462,480	-
64	Rockbridge Construction Ltd	348,200	348,200	-
65	Salini Nigeria Ltd	5,437,110	5,437,110	-
66	Saydoun Ltd	1,014,701	1,014,701	-
67	SCC Nigeria	2,300,400	2,300,400	-
68	Setraco Nigeria Ltd	1,842,000	1,842,000	-
69	Shepherds Value Pack	-	-	-
70	Soject Nig. Ltd	554,560	554,560	-
71	Soleh Boneh	17,048,767	17,048,767	-

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72	Spectrum Minerals	1,687,500	1,687,500	-
73	Star Advantage Co. Ltd	-	-	-
74	Triacta Nigeria Ltd	1,795,650	-	1,795,650
75	Unicem Ltd	-	-	-
76	West African Portland Cement	39,347,042	37,698,650	1,648,392
77	Zeberced Ltd	-	-	-
78	Zenith Construction Co. Ltd	1,639,200	1,639,200	-
	<b>TOTAL</b>	<b>406,594,968</b>	<b>394,412,199</b>	<b>12,182,769</b>

*Source: Companies/Entities/Relevant Government Agencies/Departments*

**APPENDIX 4**

**DISAGGREGATE REPORT OF ROYALTY  
PERIOD: JANUARY 2008-DECEMBER-2008  
ALL AMOUNTS IN NAIRA**

<b>S/NO</b>	<b>COMPANIES</b>	<b>ROYALTY</b>		
		<b>GOVERNMENT RECEIPTS</b>	<b>COMPANY PAYMENTS</b>	<b>DEVIATIONS/DIFFERENCES</b>
1	Ahmu Int'l Mining Company Ltd	800,000	1,000,000	(200,000)
2	Alren Construction Nig Ltd	-	-	-
3	Arab Contractors Nig Ltd	14,167,200	14,167,200	-
4	Ashaka Cement Plc	26,880,000	26,880,000	-
5	Associated Granite Industry (AGI)	-	783,974	(783,974)
6	Astro Minerals Ltd	382,500	382,500	-
7	Beta Glass Plc	-	1,290,412	(1,290,412)
8	Biwater Nig Ltd	975,640	975,640	-
9	Black Stone Quarry Ltd	98,000	-	98,000
10	Broni Prono & Co Nig Ltd	5,654,180	5,654,180	-
11	Bulettine Construction Company	1,152,820	1,152,820	-
12	Bullet International Ltd	-	-	-
13	C.C.E.C.C. Ltd	3,369,200	-	3,369,200
14	CCC Nigeria Ltd	3,739,400	3,739,400	-
15	CCNN Sokoto Cement Company	11,794,644	11,794,644	-
16	CGC Nig Ltd	560,000	560,000	-
17	CIBI Nig Ltd	30,310	126,550	(96,240)
18	CNC Eng Co Ltd	5,920,000	5,920,000	-
19	Construction Support Nig Ltd	13,625,500	13,625,500	-
20	Crush Stone Ltd	1,640,000	1,640,000	-
21	Crushed Rock Industries Nig. Ltd	36,586,945	36,586,945	-
22	Dangote Cement Company Plc	87,212,875	87,212,875	-
23	Dantata and Sawoe	10,751,000	10,751,000	-
24	Ebenezer Mining And Ceramic	796,000	736,000	60,000
25	Elegant One Ltd	-	-	-
26	Enerco/Prorox Nig Ltd	9,221,210	9,221,210	-
27	ENL Company Ltd	-	-	-
28	Freedom Group	210,000	210,000	-
29	FW San Hi NIL Concept Ltd	1,717,800	1,717,800	-
30	Georgio Rocks Ltd	2,637,600	2,637,600	-

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31	Gilmor Engineering	1,206,840	1,206,840	-
32	Gitto Construction Ltd	1,080,240	1,080,240	-
33	Gloss and Nigeria Ltd	2,850,000	2,850,000	-
34	Gyata Gyere Stone Crushing Ltd	646,789	646,789	-
35	Habibu Eng Nigeria	829,752	829,752	-
36	Hajiaq Construction Ltd	90,000	90,000	-
37	Hitech Construction Co.	2,635,510	2,635,510	-
38	Hongyun Nig. Ltd	336,000	336,000	-
39	Japaul Mines Product Ltd	427,890	427,890	-
40	Julius Berger Nigeria Ltd	128,707,610	128,707,610	-
41	Kopek Construction Ltd	1,646,300	827,200	819,100
42	M.F.W Dredging And Marine	4,740,275	4,740,275	-
43	Macdaniels Quarry	-	-	-
44	Madodel Nig. Ltd	2,155,000	2,155,000	-
45	Magcober Nig. Ltd	2,482,745	2,482,745	-
46	Master Rock Ltd	-	-	-
47	Milatex Nig Ltd	130,100	130,000	100
48	Mother Cat Nig Ltd	1,303,750	1,303,750	-
49	Moulds Engineering Ltd	857,817	857,817	-
50	Multiverse Resources Ltd	1,230,000	1,230,000	-
51	Niger Construction	647,880	-	647,880
52	Nigeria Road Construction Ltd	391,600	391,600	-
53	P.W. Nigeria Ltd	5,925,424	-	5,925,424
54	Para Crushing Co Ltd	999,920	-	999,920
55	Paul B. Nig Plc	-	-	-
56	Picollo Bruneli Engineering Ltd	220,000	-	220,000
57	Porcelaim ware Industry Ltd	1,160,000	1,160,000	-
58	Prodeco Prod Dev. Co. Ltd	1,745,604	-	1,745,604
59	Pure Chem Industry	2,453,958	2,453,958	-
60	R.C.F Nig Ltd	-	15,200	(15,200)
61	Ratcon Construction Company	12,806,772	5,943,000	6,863,772
62	Reynold Construction Nigeria Ltd	19,561,237	19,561,237	-
63	Road Nig Ltd	1,046,520	1,046,520	-
64	Rockbridge Construction Ltd	254,000	254,000	-
65	Salini Nigeria Ltd	4,980,063	4,980,063	-
66	Saydoun Ltd	1,200,846	1,200,846	-
67	SCC Nigeria	6,188,800	6,188,800	-
68	Setraco Nigeria Ltd	10,056,360	10,056,360	-
69	Shepherds Value Pack	1,353,200	1,035,200	318,000

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70	Soject Nig. Ltd	439,191	439,191	-
71	Soleh Boneh	17,772,908	17,772,908	-
72	Spectrum Minerals	1,922,700	1,922,700	-
73	Star Advantage Co. Ltd	544,995	544,995	-
74	Triacta Nigeria Ltd	2,252,200	-	2,252,200
75	Unicem Ltd	-	-	-
76	West African Portland Cement	40,219,270	41,278,735	(1,059,465)
77	Zeberced Ltd	-	-	-
78	Zenith Construction Co. Ltd	2,438,000	2,438,000.00	-
	<b>TOTAL</b>	<b>529,860,890</b>	<b>509,986,981</b>	<b>19,873,909</b>

***Source: Companies/Entities/Relevant Government Agencies/Departments***

**APPENDIX 5**

**DISAGGREGATE REPORT OF ROYALTY**  
**PERIOD: JANUARY 2009-DECEMBER-2009**  
**ALL AMOUNTS IN NAIRA**

<b>S/NO</b>	<b>COMPANIES</b>	<b>ROYALTY</b>		
		<b>GOVERNMENT RECEIPTS</b>	<b>COMPANY PAYMENTS</b>	<b>DEVIATIONS/DIFFERENCES</b>
1	Ahmu Int'l Mining Company Ltd	2,050,000	2,700,000	(650,000)
2	Alren Construction Nig Ltd	490,000	490,000	-
3	Arab Contractors Nig Ltd	18,050,129	18,050,129	-
4	Ashaka Cement Plc	22,560,965	22,560,965	-
5	Associated Granite Industry (AGI)	1,413,700	851,949	561,751
6	Astro Minerals Ltd	-	-	-
7	Beta Glass Plc	593,656	423,169	170,487
8	Biwater Nig Ltd	660,150	660,150	-
9	Black Stone Quarry Ltd	1,043,840	1,043,840	-
10	Broni Prono & Co Nig Ltd	5,671,520	5,671,520	-
11	Bulettine Construction Company	498,520	498,520	-
12	Bullet International Ltd	-	-	-
13	C.C.E.C.C. Ltd	3,550,320	-	3,550,320
14	CCC Nigeria Ltd	2,067,002	2,067,002	-
15	CCNN Sokoto Cement Company	18,788,600	18,788,600	-
16	CGC Nig Ltd	1,510,000	1,510,000	-
17	CIBI Nig Ltd	195,825	195,825	-
18	CNC Eng Co Ltd	6,040,000	6,040,000	-
19	Construction Support Nig Ltd	950,000	950,000	-
20	Crush Stone Ltd	250,000	250,000	-
21	Crushed Rock Industries Nig. Ltd	27,692,446	27,692,446	-
22	Dangote Cement Company Plc	139,651,135	139,651,135	-
23	Dantata and Sawoe	17,869,918	17,869,918	-
24	Ebenezer Mining And Ceramic	650,000	650,000	-
25	Elegant One Ltd	384,575	384,575	-
26	Enerco/Prorox Nig Ltd	1,317,310	1,317,310	-
27	ENL Company Ltd	-	-	-
28	Freedom Group	277,450	277,450	-
29	FW San Hi NIL Concept Ltd	2,775,000	2,705,000	70,000
30	Georgio Rocks Ltd	2,724,000	2,724,000	-

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31	Gilmor Engineering	2,765,240	2,765,240	-
32	Gitto Construction Ltd	1,475,000	1,475,000	-
33	Gloss and Nigeria Ltd	2,850,000	2,850,000	-
34	Gyata Gyere Stone Crushing Ltd	698,540	698,540	-
35	Habibu Eng Nigeria	695,000	695,000	-
36	Hajig Construction Ltd	1,455,000	1,455,000	-
37	Hitech Construction Co.	3,360,400	3,360,400	-
38	Hongyun Nig. Ltd	1,606,000	1,606,000	-
39	Japaul Mines Product Ltd	712,360	712,360	-
40	Julius Berger Nigeria Ltd	124,928,730	124,928,730	-
41	Kopek Construction Ltd	1,998,620	1,952,620	46,000
42	M.F.W Dredging And Marine	2,627,700	2,627,700	-
43	Macdaniels Quarry	300,000	300,000	-
44	Madodel Nig. Ltd	1,308,000	1,308,000	-
45	Magcober Nig. Ltd	3,439,057	3,439,057	-
46	Master Rock Ltd	-	-	-
47	Milatex Nig Ltd	1,467,000	1,467,000	-
48	Mother Cat Nig Ltd	2,750,560	2,750,560	-
49	Moulds Engineering Ltd	790,000	790,000	-
50	Multiverse Resources Ltd	2,525,000	2,525,000	-
51	Niger Construction	621,840	-	621,840
52	Nigeria Road Construction Ltd	626,208	626,208	-
53	P.W. Nigeria Ltd	3,982,630	-	3,982,630
54	Para Crushing Co Ltd	5,155,520	4,634,760	520,760
55	Paul B. Nig Plc	233,000	233,000	-
56	Picollo Bruneli Engineering Ltd	231,000	-	231,000
57	Porcelaim ware Industry Ltd	2,702,000	2,702,000	-
58	Prodeco Prod Dev. Co. Ltd	1,377,759	-	1,377,759
59	Pure Chem Industry	2,427,115	2,427,115	-
60	R.C.F Nig Ltd	63,340	63,340	-
61	Ratcon Construction Company	13,125,294	10,194,954	2,930,340
62	Reynold Construction Nigeria Ltd	26,112,156	26,112,156	-
63	Road Nig Ltd	889,950	889,950	-
64	Rockbridge Construction Ltd	1,018,534	1,018,534	-
65	Salini Nigeria Ltd	1,440,230	1,440,230	-
66	Saydoun Ltd	1,736,382	1,736,382	-
67	SCC Nigeria	8,938,400	8,938,400	-
68	Setraco Nigeria Ltd	15,415,520	15,415,520	-
69	Shepherds Value Pack	1,714,600	1,714,600	-

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70	Soject Nig. Ltd	555,300	555,300	-
71	Soleh Boneh	12,259,590	12,259,590	-
72	Spectrum Minerals	1,607,873	1,607,873	-
73	Star Advantage Co. Ltd	730,888	730,888	-
74	Triacta Nigeria Ltd	3,275,850	-	3,275,850
75	Unicem Ltd	5,525,485	5,525,485	-
76	West African Portland Cement	47,666,055	42,143,820	5,522,235
77	Zeberced Ltd	7,264,673	7,264,673	-
78	Zenith Construction Co. Ltd	3,008,000	3,008,000	-
	<b>TOTAL</b>	<b>607,183,460</b>	<b>584,972,488</b>	<b>22,210,972</b>

***Source: Companies/Entities/Relevant Government Agencies/Departments***

**APPENDIX 6**

**DISAGGREGATE REPORT OF ROYALTY**  
**PERIOD: JANUARY 2010-DECEMBER-2010**  
**ALL AMOUNTS IN NAIRA**

<b>S/NO</b>	<b>COMPANIES</b>	<b>ROYALTY</b>		
		<b>GOVERNMENT RECEIPTS</b>	<b>COMPANY PAYMENTS</b>	<b>DEVIATIONS/DIFFERENCES</b>
1	Ahmu Int'l Mining Company Ltd	2,000,000	2,000,000	-
2	Alren Construction Nig Ltd	575,000	575,000	-
3	Arab Contractors Nig Ltd	19,837,418	19,837,418	-
4	Ashaka Cement Plc	26,751,208	26,751,208	-
5	Associated Granite Industry (AGI)	1,727,271	1,001,852	725,419
6	Astro Minerals Ltd	675,000	675,000	-
7	Beta Glass Plc	814,880	655,477	159,403
8	Biwater Nig Ltd	727,850	727,850	-
9	Black Stone Quarry Ltd	2,678,890	3,054,590	(375,700)
10	Broni Prono & Co Nig Ltd	5,889,700	5,889,700	-
11	Bulettine Construction Company	1,282,100	1,282,100	-
12	Bullet International Ltd	750,000	-	750,000
13	C.C.E.C.C. Ltd	6,925,300	-	6,925,300
14	CCC Construction Ltd	9,175,350	9,175,350	-
15	CCNN Sokoto Cement Company	23,671,450	23,671,450	-
16	CGC Nig Ltd	3,438,669	3,438,669	-
17	CIBI Nig Ltd	247,230	247,230	-
18	CNC Eng Co Ltd	7,772,500	7,332,500	440,000
19	Construction Support Nig Ltd	2,811,777	2,811,777	-
20	Crush Stone Ltd	1,979,000	1,979,000	-
21	Crushed Rock Industries Nig. Ltd	23,656,415	23,656,415	-
22	Dangote Cement Company Plc	205,071,920	205,071,920	-
23	Dantata And Sawoe	15,590,316	15,590,316	-
24	Ebenezer Mining And Ceramic	380,000	805,000	(425,000)
25	Elegant One Ltd	1,286,120	1,286,120	-
26	Enerco/Prorox Nig Ltd	1,293,550	1,293,550	-
27	ENL Company Ltd	1,801,911	1,801,911	-
28	Freedom Group	316,000	316,000	-
29	FW San Hi NIL Concept Ltd	4,308,800	4,200,000	108,800
30	Georgio Rocks Ltd	4,633,200	4,633,200	-

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31	Gilmor Engineering	3,132,420	3,132,420	-
32	Gitto Construction Ltd	925,120	925,120	-
33	Gloss and Nigeria Ltd	712,500	712,500	-
34	Gyata Gyere Stone Crushing Ltd	748,148	748,148	-
35	Habibu Eng Nigeria	1,767,875	1,767,875	-
36	Hajig Construction Ltd	390,000	390,000	-
37	Hitech Construction Co.	3,402,014	3,402,014	-
38	Hongyun Nig. Ltd	491,000	2,716,000	(2,225,000)
39	Japaul Mines Product Ltd	473,000	998,700	(525,700)
40	Julius Berger Nigeria Ltd	120,395,539	120,395,539	-
41	Kopek Construction Ltd	4,837,870	4,604,370	233,500
42	M.F.W Dredging And Marine	2,337,000	2,337,000	-
43	Macdaniels Quarry	3,033,000	3,033,000	-
44	Madodel Nig. Ltd	570,000	570,000	-
45	Magcober Nig. Ltd	1,259,760	1,259,760	-
46	Master Rock Ltd	388,400	388,400	-
47	Milatex Nig Ltd	2,745,080	2,745,080	-
48	Mother Cat Nig Ltd	4,232,984	4,232,984	-
49	Moulds Engineering Ltd	1,185,500	1,185,500	-
50	Multiverse Resources Ltd	3,479,345	2,448,745	1,030,600
51	Niger Construction	323,480	323,480	-
52	Nigeria Road Construction Ltd	599,000	599,000	-
53	P.W. Nigeria Ltd	11,337,851	-	11,337,851
54	Para Crushing Co Ltd	3,968,320	3,578,920	389,400
55	Paul B. Nig Plc	717,000	717,000	-
56	Picollo Bruneli Engineering Ltd	100,000	-	100,000
57	Porcelaim ware Industry Ltd	1,586,300	1,586,300	-
58	Prodeco Prod Dev. Co. Ltd	967,541	-	967,541
59	Pure Chem Industry	1,779,597	1,779,597	-
60	R.C.F Nig Ltd	300,000	300,000	-
61	Ratcon Construction Company	12,347,178	7,570,395	4,776,783
62	Reynold Construction Nigeria Ltd	33,145,814	33,145,814	-
63	Road Nig Ltd	994,335	994,335	-
64	Rockbridge Construction Ltd	161,200	161,200	-
65	Salini Nigeria Ltd	6,391,059	6,391,059	-
66	Saydoun Ltd	1,377,119	1,377,119	-
67	SCC Nigeria	8,912,000	8,912,000	-
68	Setraco Nigeria Ltd	16,858,120	16,858,120	-
69	Shepherds Value Pack	1,125,300	1,082,800	42,500

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70	Soject Nig. Ltd	385,500	385,500	-
71	Soleh Boneh	942,900	942,900	-
72	Spectrum Minerals	2,025,528	2,025,528	-
73	Star Advantage Co. Ltd	881,406	881,406	-
74	Triacta Nigeria Ltd	2,697,190	-	2,697,190
75	Unicem Ltd	36,241,191	36,241,191	-
76	West African Portland Cement	55,868,777	55,966,776	(97,999)
77	Zeberced Ltd	10,377,440	10,377,440	-
78	Zenith Construction Co. Ltd	2,900,000	2,900,000	-
	<b>TOTAL</b>	<b>749,886,526</b>	<b>722,851,638</b>	<b>27,034,888</b>

***Source: Companies/Entities/Relevant Government Agencies/Departments***

**APPENDIX 7**

**DISAGGREGATE REPORT OF GROUND RENTS/ANNUAL SURFACE RENTS**

**PERIOD: JANUARY 2007-DECEMBER-2007**

**ALL AMOUNTS IN NAIRA**

S/NO	COMPANIES	GROUND RENTS/ANNUAL SURFACE RENTS		
		GOVERNMENT RECEIPTS	COMPANY PAYMENTS	DEVIATION/ DIFFERENCES
1	Ahmu Int'l Mining Company Ltd	-	-	-
2	Alren Construction Nig Ltd			-
3	Arab Contractors Nig Ltd	250,000	250,000	-
4	Ashaka Cement Plc			-
5	Associated Granite Industry (AGI)	100,000	100,000	-
6	Astro Minerals Ltd			-
7	Beta Glass Plc			-
8	Biwater Nig Ltd	400,000	400,000	-
9	Black Stone Quarry Ltd			-
10	Borini Prono & Co Nig Ltd	1,715,268	1,715,268	-
11	Bulettine Construction Company			-
12	Bullet International Ltd			-
13	C.C.E.C.C. Ltd			-
14	CCC Nigeria Ltd			-
15	CCNN Sokoto Cement Company	84,000	84,000	-
16	CGC Nig Ltd			-
17	CIBI Nig Ltd	50,000	50,000	-
18	CNC Eng Co Ltd			-
19	Construction Support Nig Ltd			-
20	Crush Stone Ltd			-
21	Crushed Rock Industries Nig. Ltd			-
22	Dangote Cement Company Plc	1,302,236	1,302,236	-
23	Dantata and Sawoe	-	-	-
24	Ebenezer Mining And Ceramic			-
25	Elegant One Ltd			-
26	Enerco/Prorox Nig Ltd			-
27	ENL Company Ltd			-
28	Freedom Group			-
29	FW San Hi NIL Concept Ltd			-
30	Georgio Rocks Ltd			-
31	Gilmor Engineering			-
32	Gitto Construction Ltd			-

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33	Gloss and Nigeria Ltd			-
34	Gyata Gyere Stone Crushing Ltd	1,765	1,765	-
35	Habibu Eng Nigeria			-
36	Hitech Construction Co.			-
37	Hongyun Nig. Ltd			-
38	Japaul Mines Product Ltd			-
39	Julius Berger Nigeria Ltd	405,860	405,860	-
40	Hajiaq Construction Company			-
41	Kopek Construction Ltd			-
42	M.F.W Dredging And Marine	13,000,000	13,000,000	-
43	Macdaniels Quarry			-
44	Madodel Nig. Ltd			-
45	Magcober Nig. Ltd			-
46	Master Rock Ltd			-
47	Milatex Nig Ltd			-
48	Mother Cat Nig Ltd			-
49	Moulds Engineering Ltd			-
50	Multiverse Resources Ltd			-
51	Niger Construction			-
52	Nigeria Road Construction Ltd	109,800	109,800	-
53	P.W. Nigeria Ltd			-
54	Para Crushing Co Ltd			-
55	Paul B. Nig Plc			-
56	Picollo Bruneli Engineering Ltd			-
57	Porcelaim ware Industry Ltd			-
58	Prodeco Prod Dev. Co. Ltd			-
59	Pure Chem Industry	336,158	336,158	-
60	R.C.F Nig Ltd			-
61	Ratcon Construction Company	100,000	100,000	-
62	Reynold Construction Nigeria Ltd			-
63	Road Nig Ltd			-
64	Rockbridge Construction Ltd			-
65	Salini Nigeria Ltd			-
66	Saydoun Ltd			-
67	SCC Nigeria			-
68	Setraco Nigeria Ltd			-
69	Shepherds Value Pack			-
70	Soject Nig. Ltd			-
71	Soleh Boneh			-

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72	Spectrum Minerals			-
73	Star Advantage Co. Ltd			-
74	Triacta Nigeria Ltd			-
75	Unicem Ltd			-
76	West African Portland Cement			-
77	Zeberced Ltd			-
78	Zenith Construction Co. Ltd			-
	<b>TOTAL</b>	<b>17,855,087</b>	<b>17,855,087</b>	-

***Source: Companies/Entities/Relevant Government Agencies/Departments***

**APPENDIX 8**

**DISAGGREGATE REPORT OF GROUND RENTS/ANNUAL SURFACE RENTS**

**PERIOD: JANUARY 2008-DECEMBER-2008**

**ALL AMOUNTS IN NAIRA**

S/NO	<b>COMPANIES</b>	<b>GROUND RENTS/ANNUAL SURFACE RENTS</b>		
		<b>GOVERNMENT RECEIPTS</b>	<b>COMPANY PAYMENTS</b>	<b>DEVIATION/ DIFFERENCES</b>
1	Ahmu Int'l Mining Company Ltd			-
2	Alren Construction Nig Ltd			-
3	Arab Contractors Nig Ltd	270,000	270,000	-
4	Ashaka Cement Plc	8,566,000	8,566,000	-
5	Associated Granite Industry (AGI)	100,000	100,000	-
6	Astro Minerals Ltd			-
7	Beta Glass Plc			-
8	Biwater Nig Ltd	400,000	400,000	-
9	Black Stone Quarry Ltd			-
10	Brono Prono & Co Nig Ltd	4,380,904	4,380,904	-
11	Bulettine Construction Company			-
12	Bullet International Ltd			-
13	C.C.E.C.C. Ltd			-
14	CCC Nigeria Ltd			-
15	CCNN Sokoto Cement Company	83,000	83,000	-
16	CGC Nig Ltd			-
17	CIBI Nig Ltd	20,000	20,000	-
18	CNC Eng Co Ltd			-
19	Construction Support Nig Ltd			-
20	Crush Stone Ltd			-
21	Crushed Rock Industries Nig. Ltd			-
22	Dangote Cement Company Plc	1,302,236	1,302,236	-
23	Dantata And Sawoe	-	-	-
24	Ebenezer Mining And Ceramic			-
25	Elegant One Ltd			-
26	Enerco/Prorox Nig Ltd			-
27	ENL Company Ltd			-

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28	Freedom Group			-
29	FW San Hi NIL Concept Ltd			-
30	Georgio Rocks Ltd			-
31	Gilmor Engineering			-
32	Gitto Construction Ltd			-
33	Gloss and Nigeria Ltd			-
34	Gyata Gyere Stone Crushing Ltd			-
35	Habibu Eng Nigeria			-
36	Hitech Construction Co.			-
37	Hongyun Nig. Ltd			-
38	Japaul Mines Product Ltd			-
39	Julius Berger Nigeria Ltd	8,599,080	8,599,080	-
40	Hajiag Construction Company			-
41	Kopek Construction Ltd	12,500,000	12,500,000	-
42	M.F.W Dredging And Marine	6,500,000	6,500,000	-
43	Macdaniels Quarry			-
44	Madodel Nig. Ltd			-
45	Magcober Nig. Ltd			-
46	Master Rock Ltd			-
47	Milatex Nig Ltd			-
48	Mother Cat Nig Ltd			-
49	Moulds Engineering Ltd			-
50	Multiverse Resources Ltd			-
51	Niger Construction			-
52	Nigeria Road Construction Ltd	109,800	109,800	-
53	P.W. Nigeria Ltd			-
54	Para Crushing Co Ltd	2,322,760	2,322,760	-
55	Paul B. Nig Plc			-
56	Picollo Bruneli Engineering Ltd			-
57	Porcelaim ware Industry Ltd			-
58	Prodeco Prod Dev. Co. Ltd			-
59	Pure Chem Industry	336,158	336,158	-
60	R.C.F Nig Ltd			-
61	Ratcon Construction Company	150,000	150,000	-
62	Reynold Construction Nigeria Ltd			-
63	Road Nig Ltd			-
64	Rockbridge Construction Ltd			-
65	Salini Nigeria Ltd			-

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66	Saydoun Ltd			-
67	SCC Nigeria			-
68	Setraco Nigeria Ltd			-
69	Shepherds Value Pack			-
70	Soject Nig. Ltd			-
71	Soleh Boneh			-
72	Spectrum Minerals			-
73	Star Advantage Co. Ltd			-
74	Triacta Nigeria Ltd			-
75	Unicem Ltd			-
76	West African Portland Cement			-
77	Zeberced Ltd			-
78	Zenith Construction Co. Ltd			-
<b>TOTAL</b>		<b>45,639,938</b>	<b>45,639,938</b>	-

*Source: Companies/Entities/Relevant Government Agencies/Departments*

**APPENDIX 9**

**DISAGGREGATE REPORT OF GROUND RENTS/ANNUAL SURFACE RENTS**

**PERIOD: JANUARY 2009-DECEMBER-2009**

**ALL AMOUNTS IN NAIRA**

<b>GROUND RENTS/ANNUAL SURFACE RENTS</b>				
S/NO	<b>COMPANIES</b>	<b>GOVERNMENT RECEIPTS</b>	<b>COMPANY PAYMENTS</b>	<b>DEVIATION/ DIFFERENCES</b>
1	Ahmu Int'l Mining Company Ltd	300,000	300,000	-
2	Alren Construction Nig Ltd			-
3	Arab Contractors Nig Ltd	240,000	240,000	-
4	Ashaka Cement Plc			-
5	Associated Granite Industry (AGI)	100,000	100,000	-
6	Astro Minerals Ltd			-
7	Beta Glass Plc			-
8	Biwater Nig Ltd	400,000	400,000	-
9	Black Stone Quarry Ltd			-
10	Brono Prono & Co Nig Ltd	5,317,780	5,317,780	-
11	Bulettine Construction Company			-
12	Bullet International Ltd			-
13	C.C.E.C.C. Ltd			-
14	CCC Nigeria Ltd			-
15	CCNN Sokoto Cement Company	83,000	83,000	-
16	CGC Nig Ltd	8,000,000	8,000,000	-
17	CIBI Nig Ltd	80,000	80,000	-
18	CNC Eng Co Ltd			-
19	Construction Support Nig Ltd			-
20	Crush Stone Ltd			-
21	Crushed Rock Industries Nig. Ltd	95,860	95,860	-
22	Dangote Cement Company Plc	1,302,236	1,302,236	-
23	Dantata and Sawoe	-	-	-
24	Ebenezer Mining And Ceramic			-
25	Elegant One Ltd			-
26	Enerco/Prorox Nig Ltd			-
27	ENL Company Ltd			-
28	Freedom Group			-
29	FW San Hi NIL Concept Ltd			-

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30	Georgio Rocks Ltd			-
31	Gilmor Engineering			-
32	Gitto Construction Ltd			-
33	Gloss and Nigeria Ltd			-
34	Gyata Gyere Stone Crushing Ltd			-
35	Habibu Eng Nigeria			-
36	Hitech Construction Co.			-
37	Hongyun Nig. Ltd			-
38	Japaul Mines Product Ltd			-
39	Julius Berger Nigeria Ltd	2,547,047	2,547,047	-
40	Hajig Construction Company			-
41	Kopek Construction Ltd			-
42	M.F.W Dredging And Marine	6,500,000	6,500,000	-
43	Macdaniels Quarry			-
44	Madodel Nig. Ltd			-
45	Magcober Nig. Ltd			-
46	Master Rock Ltd			-
47	Milatex Nig Ltd	9,817,012	9,817,012	-
48	Mother Cat Nig Ltd			-
49	Moulds Engineering Ltd			-
50	Multiverse Resources Ltd	114,316	114,316	-
51	Niger Construction			-
52	Nigeria Road Construction Ltd	109,800	109,800	-
53	P.W. Nigeria Ltd			-
54	Para Crushing Co Ltd	470,000	470,000	-
55	Paul B. Nig Plc			-
56	Picollo Bruneli Engineering Ltd			-
57	Porcelaim ware Industry Ltd			-
58	Prodeco Prod Dev. Co. Ltd			-
59	Pure Chem Industry	336,158	336,158	-
60	R.C.F Nig Ltd			-
61	Ratcon Construction Company	100,000	100,000	-
62	Reynold Construction Nigeria Ltd			-
63	Road Nig Ltd			-
64	Rockbridge Construction Ltd			-
65	Salini Nigeria Ltd			-
66	Saydoun Ltd			-
67	SCC Nigeria			-
68	Setraco Nigeria Ltd			-

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69	Shepherds Value Pack			-
70	Soject Nig. Ltd			-
71	Soleh Boneh			-
72	Spectrum Minerals			-
73	Star Advantage Co. Ltd			-
74	Triacta Nigeria Ltd			-
75	Unicem Ltd			-
76	West African Portland Cement			-
77	Zeberced Ltd			-
78	Zenith Construction Co. Ltd			-
	<b>TOTAL</b>	<b>35,913,209</b>	<b>35,913,209</b>	-

***Source: Companies/Entities/Relevant Government Agencies/Departments***

**APPENDIX 10**

**DISAGGREGATE REPORT OF GROUND RENTS/ANNUAL SURFACE RENTS**

**PERIOD: JANUARY 2010-DECEMBER-2010**

**ALL AMOUNTS IN NAIRA**

<b>GROUND RENTS/ANNUAL SURFACE RENTS</b>				
S/NO	<b>COMPANIES</b>	<b>GOVERNMENT RECEIPTS</b>	<b>COMPANY PAYMENTS</b>	<b>DEVIATION/ DIFFERENCES</b>
1	Ahmu Int'l Mining Company Ltd	300,000	300,000	-
2	Alren Construction Nig Ltd			-
3	Arab Contractors Nig Ltd	250,000	250,000	-
4	Ashaka Cement Plc	8,911,000	8,911,000	-
5	Associated Granite Industry (AGI)	100,000	100,000	-
6	Astro Minerals Ltd			-
7	Beta Glass Plc			-
8	Biwater Nig Ltd	400,000	400,000	-
9	Black Stone Quarry Ltd			-
10	Brono Prono & Co Nig Ltd	1,360,554	1,360,554	-
11	Bullettine Construction Company			-
12	Bullet International Ltd			-
13	C.C.E.C.C. Ltd			-
14	CCC Nigeria Ltd			-
15	CCNN Sokoto Cement Company	686,000	686,000	-
16	CGC Nig Ltd	4,000,000	4,000,000	-
17	CIBI Nig Ltd	85,000	85,000	-
18	CNC Eng Co Ltd	800,000	800,000	-
19	Construction Support Nig Ltd			-
20	Crush Stone Ltd			-
21	Crushed Rock Industries Nig. Ltd			-
22	Dangote Cement Company Plc	2,274,450	2,274,450	-
23	Dantata And Sawoe			-
24	Ebenezer Mining And Ceramic	113,700	113,700	-
25	Elegant One Ltd			-
26	Enerco/Prorox Nig Ltd			-
27	ENL Company Ltd	500,000	500,000	-
28	Freedom Group			-
29	FW San Hi NIL Concept Ltd			-

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30	Georgio Rocks Ltd			-
31	Gilmor Engineering			-
32	Gitto Construction Ltd			-
33	Gloss and Nigeria Ltd			-
34	Gyata Gyere Stone Crushing Ltd			-
35	Habibu Eng Nigeria			-
36	Hitech Construction Co.			-
37	Hongyun Nig. Ltd			-
38	Japaul Mines Product Ltd	1,500,000	1,500,000	-
39	Julius Berger Nigeria Ltd	43,356,047	43,356,047	-
40	Hajiaq Construction Company			-
41	Kopek Construction Ltd			-
42	M.F.W Dredging And Marine	6,500,000	6,500,000	-
43	Macdaniels Quarry			-
44	Madodel Nig. Ltd			-
45	Magcober Nig. Ltd			-
46	Master Rock Ltd			-
47	Milatex Nig Ltd	50,000	50,000	-
48	Mother Cat Nig Ltd			-
49	Moulds Engineering Ltd			-
50	Multiverse Resources Ltd	114,316	114,316	-
51	Niger Construction			-
52	Nigeria Road Construction Ltd	109,800	109,800	-
53	P.W. Nigeria Ltd			-
54	Para Crushing Co Ltd	600,000	600,000	-
55	Paul B. Nig Plc			-
56	Picollo Bruneli Engineering Ltd			-
57	Porcelaim ware Industry Ltd	1,919,300	1,919,300	-
58	Prodeco Prod Dev. Co. Ltd			-
59	Pure Chem Industry	500,000	500,000	-
60	R.C.F Nig Ltd			-
61	Ratcon Construction Company	100,000	100,000	-
62	Reynold Construction Nigeria Ltd			-
63	Road Nig Ltd			-
64	Rockbridge Construction Ltd			-
65	Salini Nigeria Ltd			-
66	Saydoun Ltd			-
67	SCC Nigeria			-
68	Setraco Nigeria Ltd			-

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69	Shepherds Value Pack			-
70	Soject Nig. Ltd			-
71	Soleh Boneh			-
72	Spectrum Minerals			-
73	Star Advantage Co. Ltd			-
74	Triacta Nigeria Ltd			-
75	Unicem Ltd			-
76	West African Portland Cement			-
77	Zeberced Ltd			-
78	Zenith Construction Co. Ltd			-
	<b>TOTAL</b>	<b>74,530,167</b>	<b>74,530,167</b>	-

***Source: Companies/Entities/Relevant Government Agencies/Departments***

**APPENDIX 11**

**DISAGGREGATE REPORT OF TAXATION**  
**PERIOD: JANUARY 2007-DECEMBER-2007**  
**ALL AMOUNTS IN NAIRA**

S/NO	COMPANIES	TAXATION		
		GOVERNMENT RECEIPTS	COMPANY PAYMENTS	DEVIATIONS/ DIFFERENCES
1	Ahmu Int'l Mining Company Ltd	-	-	-
2	Alren Construction Nig Ltd	-	-	-
3	Arab Contractors Nig Ltd	1,451,367	1,451,367	-
4	Ashaka Cement Plc	1,119,372,519	1,119,372,519	-
5	Associated Granite Industry (AGI)	20,689,093	20,689,093	-
6	Astro Minerals Ltd	300,660	300,660	-
7	Beta Glass Plc	5,542,407		5,542,407
8	Biwater Nig Ltd	2,928,853	2,928,853	-
9	Black Stone Quarry Ltd	-	-	-
10	Borini Prono & Co Nig Ltd	414,786,266	414,786,266	-
11	Bulettine Construction Company	33,589,145	33,589,145	-
12	Bullet International Ltd	-	-	-
13	C.C.E.C.C. Ltd	397,445,631		397,445,631
14	CCC Construction Ltd	84,879,751	84,879,751	-
15	CCNN Sokoto Cement Company	31,096,229	31,096,229	-
16	CGC Nig Ltd	4,280,832	4,280,832	-
17	CIBI Nig Ltd	1,050,174	1,050,174	-
18	CNC Eng Co Ltd	-	-	-
19	Construction Support Nig Ltd	2,927,622	2,927,622	-
20	Crush Stone Ltd	-	-	-
21	Crushed Rock Industries Nig. Ltd	193,582,583	193,582,583	-
22	Dangote Cement Company Plc	972,369,825	972,369,825	-
23	Dantata and Sawoe	38,147,288	38,147,288	-
24	Ebenezer Mining And Ceramic	-	-	-
25	Elegant One Ltd	-	-	-
26	Enerco/Prorox Nig Ltd	915,000	915,000	-
27	ENL Company Ltd	79,139,302	79,139,302	-
28	Freedom Group	-	-	-
29	FW San Hi NIL Concept Ltd	-	-	-
30	Georgio Rocks Ltd	15,321,588	15,321,588	-

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31	Gilmor Engineering	41,919,414	41,919,414	-
32	Gitto Construction Ltd	44,111,211	44,111,211	-
33	Glossand Nigeria Ltd	478,569	478,569	-
34	Gyata Gyere Stone Crushing Ltd	865,479	865,479	-
35	Habibu Eng Nigeria	11,572,325	11,572,325	-
36	Hajiaq Construction Ltd	-	-	-
37	Hitech Construction Co.	103,417	-	103,417
38	Hongyun Nig. Ltd	2,874,850	2,874,850	-
39	Japaul Mines Product Ltd	-	-	-
40	Julius Berger Nigeria Ltd	106,026,188	106,026,188	-
41	Kopek Construction Ltd	296,240,472	296,240,472	-
42	M.F.W Dredging And Marine	5,146,663	5,146,663	-
43	Macdaniels Quarry	-	-	-
44	Madodel Nig. Ltd	-	-	-
45	Magcober Nig. Ltd	10,914,346	10,914,346	-
46	Master Rock Ltd	-	-	-
47	Milatex Nig Ltd	-	-	-
48	Mother Cat Nig Ltd	2,300,000	2,300,000	-
49	Moulds Engineering Ltd	77,771,275	77,771,275	-
50	Multiverse Resources Ltd	-	-	-
51	Niger Construction	130,057	130,057	-
52	Nigeria Road Construction Ltd	4,433,295	4,433,295	-
53	P.W. Nigeria Ltd	83,286,669		83,286,669
54	Para Crushing Co Ltd	-	-	-
55	Paul B. Nig Plc	-	-	-
56	Picollo Bruneli Engineering Ltd	-	-	-
57	Porcelaim ware Industry Ltd	4,076,846	4,076,846	-
58	Prodeco Prod Dev. Co. Ltd	178,482,181	-	178,482,181
59	Pure Chem Industry	-	765,555	(765,555)
60	R.C.F Nig Ltd	-	-	-
61	Ratcon Construction Company	18,883,619	90,407,857	(71,524,238)
62	Reynold Construction Nigeria Ltd	283,885,206	283,885,206	-
63	Road Nig Ltd	10,277,617	10,277,617	-
64	Rockbridge Construction Ltd	15,483,324	15,483,324	-
65	Salini Nigeria Ltd	161,324,206	161,324,206	-
66	Saydoun Ltd	2,698,870	2,698,870	-
67	SCC Nigeria	10,730,467	10,730,467	-
68	Setraco Nigeria Ltd	14,554,325	14,554,325	-
69	Shepherds Value Pack	-	-	-

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70	Soject Nig. Ltd	993,743	993,743	-
71	Solel Boneh	-	-	-
72	Spectrum Minerals	800,000	800,000	-
73	Star Advantage Co. Ltd	-	-	-
74	Triacta Nigeria Ltd	49,638,364		49,638,364
75	Unicem Ltd	54,500,128	228,945,087	(174,444,959)
76	West African Portland Cement	2,767,429,318	2,767,429,318	-
77	Zeberced Ltd	-	-	-
78	Zenith Construction Co. Ltd	54,282,111	54,282,111	-
	<b>TOTAL</b>	<b>7,736,030,690</b>	<b>7,268,266,773</b>	<b>467,763,917</b>

***Source: Companies/Entities/Relevant Government Agencies/Departments***

**APPENDIX 12**

**DISAGGREGATE REPORT OF TAXATION**  
**PERIOD: JANUARY 2008-DECEMBER-2008**  
**ALL AMOUNTS IN NAIRA**

S/NO	COMPANIES	TAXATION		
		GOVERNMENT RECEIPTS	COMPANY PAYMENTS	DEVIATIONS/ DIFFERENCES
1	Ahmu Int'l Mining Company Ltd	-	-	-
2	Alren Construction Nig Ltd	-	-	-
3	Arab Contractors Nig Ltd	299,259,609	299,259,609	-
4	Ashaka Cement Plc	2,199,776,285	2,199,776,285	-
5	Associated Granite Industry (AGI)	20,971,245	32,706,143	(11,734,898)
6	Astro Minerals Ltd	232,356	232,356	-
7	Beta Glass Plc	54,151,856		54,151,856
8	Biwater Nig Ltd	-	-	-
9	Black Stone Quarry Ltd	-	-	-
10	Borini Prono & Co Nig Ltd	477,085,191	477,085,191	-
11	Bulettine Construction Company	10,036,621	10,036,621	-
12	Bullet International Ltd	16,411,819		16,411,819
13	C.C.E.C.C. Ltd	3,583,768		3,583,768
14	CCC Nigeria Ltd	72,975,804	72,975,804	-
15	CCNN Sokoto Cement Company	73,028,290	73,028,290	-
16	CGC Nig Ltd	372,832,219	372,832,219	-
17	CIBI Nig Ltd	5,465,370	5,465,370	-
18	CNC Eng Co Ltd	401,230	357,370	43,860
19	Construction Support Nig Ltd	10,825,888	3,675,365	7,150,523
20	Crush Stone Ltd	1,012,314	450,000	562,314
21	Crushed Rock Industries Nig. Ltd	183,211,522	325,639,880	(142,428,358)
22	Dangote Cement Company Plc	614,509,489	614,509,489	-
23	Dantata and Sawoe	22,992,558	22,992,558	-
24	Ebenezer Mining And Ceramic	25,282	1,764,738	(1,739,456)
25	Elegant One Ltd	-	-	-
26	Enerco/Prorox Nig Ltd	1,050,000	1,050,000	-
27	ENL Company Ltd	107,704,664	107,704,664	-
28	Freedom Group	961,370	-	961,370
29	FW San Hi NIL Concept Ltd	-	-	-
30	Georgio Rocks Ltd	-	12,050,205	(12,050,205)

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31	Gilmor Engineering	71,261,603	71,261,603	-
32	Gitto Construction Ltd	124,864,411	124,864,411	-
33	Glossand Nigeria Ltd	-	126,314	(126,314)
34	Gyata Gyere Stone Crushing Ltd	1,826,369	1,826,369	-
35	Habibu Eng Nigeria	49,793,776	49,793,776	-
36	Hajiag Construction Ltd	1,674,024	1,674,024	-
37	Hitech Construction Co.	183,333	-	183,333
38	Hongyun Nig. Ltd	1,152,676	717,234	435,442
39	Japaul Mines Product Ltd	-	-	-
40	Julius Berger Nigeria Ltd	2,093,202,701	2,093,202,701	-
41	Kopek Construction Ltd	310,525,867	310,525,867	-
42	M.F.W Dredging And Marine	6,048,672	6,048,672	-
43	Macdaniels Quarry	-	-	-
44	Madodel Nig. Ltd	-	-	-
45	Magcober Nig. Ltd	105,684,045	105,684,045	-
46	Master Rock Ltd	-	780,559	(780,559)
47	Milatex Nig Ltd	-	-	-
48	Mother Cat Nig Ltd	93,617,315	93,617,315	-
49	Moulds Engineering Ltd	51,902,232	51,902,232	-
50	Multiverse Resources Ltd	-	-	-
51	Niger Construction	6,761,465	6,761,465	-
52	Nigeria Road Construction Ltd	10,890,336	10,890,336	-
53	P.W. Nigeria Ltd	-	-	-
54	Para Crushing Co Ltd	-	-	-
55	Paul B. Nig Plc	-	-	-
56	Picollo Bruneli Engineering Ltd	-	-	-
57	Porcelainware Industry Ltd	4,605,069	4,605,069	-
58	Prodeco Prod Dev. Co. Ltd	105,644,863	-	105,644,863
59	Pure Chem Industry	-	20,462,587	(20,462,587)
60	R.C.F Nig Ltd	-	-	-
61	Ratcon Construction Company	186,756,128	186,756,128	-
62	Reynold Construction Nigeria Ltd	335,929,751	335,929,751	-
63	Road Nig Ltd	10,302,870	10,302,870	-
64	Rockbridge Construction Ltd	28,837,225	28,837,225	-
65	Salini Nigeria Ltd	287,086,730	287,086,730	-
66	Saydoun Ltd	2,158,490	2,158,490	-
67	SCC Nigeria	15,070,584	15,070,584	-
68	Setraco Nigeria Ltd	33,831,139	33,831,139	-
69	Shepherds Value Pack	-	-	-

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70	Soject Nig. Ltd	3,078,914	3,078,914	-
71	Solel Boneh	-	-	-
72	Spectrum Minerals	846,000	846,000	-
73	Star Advantage Co. Ltd	396,209	396,209	-
74	Triacta Nigeria Ltd	21,783,691	21,783,691	-
75	Unicem Ltd	367,931,860	211,193,826	156,738,034
76	West African Portland Cement	40,219,270	41,278,735	(1,059,465)
77	Zeberced Ltd	-	-	-
78	Zenith Construction Co. Ltd	66,168,502	66,168,502	-
	<b>TOTAL</b>	<b>8,988,540,870</b>	<b>8,833,055,530</b>	<b>155,485,340</b>

**Source: Companies/Entities/Relevant Government Agencies/Departments**

**APPENDIX 13**

**DISAGGREGATE REPORT OF TAXATION**  
**PERIOD: JANUARY 2009-DECEMBER-2009**  
**ALL AMOUNTS IN NAIRA**

<b>S/NO</b>	<b>COMPANIES</b>	<b>TAXATION</b>		
		<b>GOVERNMENT RECEIPTS</b>	<b>COMPANY PAYMENTS</b>	<b>DEVIATIONS/DIFFERENCES</b>
1	Ahmu Int'l Mining Company Ltd	-	-	-
2	Alren Construction Nig Ltd	585,000	585,000	-
3	Arab Contractors Nig Ltd	630,864,888	630,864,888	-
4	Ashaka Cement Plc	1,441,617,297	1,441,617,297	-
5	Associated Granite Industry (AGI)	14,771,130	14,771,130	-
6	Astro Minerals Ltd	58,204	58,204	-
7	Beta Glass Plc	199,617,219		199,617,219
8	Biwater Nig Ltd	-	-	-
9	Black Stone Quarry Ltd	-	1,443,609	(1,443,609)
10	Borini Prono & Co Nig Ltd	316,610,134	316,610,134	-
11	Bulettine Construction Company	-	-	-
12	Bullet International Ltd	16,489,417	16,489,417	-
13	C.C.E.C.C. Ltd	49,362,330	49,362,330	-
14	CCC Nigeria Ltd	21,831,453	21,831,453	-
15	CCNN Sokoto Cement Company	346,441,244	346,441,244	-
16	CGC Nig Ltd	-	-	-
17	CIBI Nig Ltd	7,152,364	7,152,364	-
18	CNC Eng Co Ltd	1,138,277	1,138,277	-
19	Construction Support Nig Ltd	4,485,619	7,295,735	(2,810,116)
20	Crush Stone Ltd	350,000	350,000	-
21	Crushed Rock Industries Nig. Ltd	312,438,111	312,438,111	-
22	Dangote Cement Company Plc	3,536,108,850	3,536,108,850	-
23	Dantata and Sawoe	408,708,684	408,708,684	-
24	Ebenezer Mining And Ceramic	-	907,401	(907,401)
25	Elegant One Ltd	-	-	-
26	Enerco/Prorox Nig Ltd	4,681,528	4,681,528	-
27	ENL Company Ltd	165,775,729	165,775,729	-
28	Freedom Group	428,636	-	428,636
29	FW San Hi NIL Concept Ltd	1,975,650	1,873,850	101,800
30	Georgio Rocks Ltd	-	17,239,262	(17,239,262)

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31	Gilmor Engineering	68,186,441	68,186,441	-
32	Gitto Construction Ltd	366,454,207	366,454,207	-
33	Gloss land Nigeria Ltd	-	1,433,275	(1,433,275)
34	Gyata Gyere Stone Crushing Ltd	817,598	817,598	-
35	Habibu Eng Nigeria	25,479,369	25,479,369	-
36	Hajiaq Construction Ltd	2,548,681	2,548,681	-
37	Hitech Construction Co.	152,420	-	152,420
38	Hongyun Nig. Ltd	-	1,152,676	(1,152,676)
39	Japaul Mines Product Ltd	337,000	337,000	-
40	Julius Berger Nigeria Ltd	736,017,815	1,259,362,922	(523,345,107)
41	Kopek Construction Ltd	107,068,435	107,068,435	-
42	M.F.W Dredging And Marine	6,041,599	6,041,599	-
43	Macdaniels Quarry	20,000	-	20,000
44	Madodel Nig. Ltd	-	-	-
45	Magcober Nig. Ltd	64,421,470	64,421,470	-
46	Master Rock Ltd	780,559	-	780,559
47	Milatex Nig Ltd	10,315,535	9,817,012	498,523
48	Mother Cat Nig Ltd	-	-	-
49	Moulds Engineering Ltd	142,552,870	142,552,870	-
50	Multiverse Resources Ltd	-	-	-
51	Niger Construction	17,173,906	17,173,906	-
52	Nigeria Road Construction Ltd	10,874,362	10,874,362	-
53	P.W. Nigeria Ltd	193,586,586	193,586,586	-
54	Para Crushing Co Ltd	2,161,477	2,161,477	-
55	Paul B. Nig Plc	-	-	-
56	Picollo Bruneli Engineering Ltd	-	-	-
57	Porcelainware Industry Ltd	43,747,164	43,747,164	-
58	Prodeco Prod Dev. Co. Ltd	91,977,093	-	91,977,093
59	Pure Chem Industry	-	34,759,724	(34,759,724)
60	R.C.F Nig Ltd	-	-	-
61	Ratcon Construction Company	148,426,694	136,669,327	11,757,367
62	Reynold Construction Nigeria Ltd	460,708,403	460,708,403	-
63	Road Nig Ltd	19,106,917	19,106,917	-
64	Rockbridge Construction Ltd	30,389,268	30,389,268	-
65	Salini Nigeria Ltd	148,144,935	148,144,935	-
66	Saydoun Ltd	4,250,212	4,250,212	-
67	SCC Nigeria	225,673,002	225,673,002	-
68	Setraco Nigeria Ltd	5,181,267,585	5,181,267,585	-
69	Shepherds Value Pack	968,350	-	968,350

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70	Soject Nig. Ltd	4,213,752	4,213,752	-
71	Solel Boneh	-	-	-
72	Spectrum Minerals	880,000	880,000	-
73	Star Advantage Co. Ltd	889,630	1,055,881	(166,251)
74	Triacta Nigeria Ltd	53,942,141	53,942,141	-
75	Unicem Ltd	518,634,072	219,028,074	299,605,998
76	West African Portland Cement	2,414,353,640	2,404,845,597	9,508,043
77	Zeberced Ltd	7,347,022	7,347,022	-
78	Zenith Construction Co. Ltd	146,557,079	146,557,079	-
	<b>TOTAL</b>	<b>18,737,959,053</b>	<b>18,705,800,466</b>	<b>32,158,587</b>

***Source: Companies/Entities/Relevant Government Agencies/Departments***

**APPENDIX 14**

**DISAGGREGATE REPORT OF TAXATION**  
**PERIOD: JANUARY 2010-DECEMBER-2010**  
**ALL AMOUNTS IN NAIRA**

S/NO	COMPANIES	TAXATION		
		GOVERNMENT RECEIPTS	COMPANY PAYMENTS	DEVIATION/ DIFFERENCES
1	Ahmu Int'l Mining Company Ltd	-	-	-
2	Alren Construction Nig Ltd	86,615,078	86,615,078	-
3	Arab Contractors Nig Ltd	320,882,000	320,882,000	-
4	Ashaka Cement Plc	650,839,921	650,839,921	-
5	Associated Granite Industry (AGI)	8,789,104	8,789,104	-
6	Astro Minerals Ltd	25,000	25,000	-
7	Beta Glass Plc	66,682,298	66,682,298	-
8	Biwater Nig Ltd	-	-	-
9	Black Stone Quarry Ltd		3,978,741	(3,978,741)
10	Borini Prono & Co Nig Ltd	306,372,673	306,372,673	-
11	Bulettine Construction Company	-	-	-
12	Bullet International Ltd	6,081,842	-	6,081,842
13	C.C.E.C.C. Ltd	-	-	-
14	CCC Nigeria Ltd	20,889,535	20,889,535	-
15	CCNN Sokoto Cement Company	903,760,155	903,760,155	-
16	CGC Nig Ltd	449,877,372	449,877,372	-
17	CIBI Nig Ltd	15,617,263	15,617,263	-
18	CNC Eng Co Ltd	2,491,931	2,491,931	-
19	Construction Support Nig Ltd	9,862,793	5,090,211	4,772,582
20	Crush Stone Ltd	409,433	-	409,433
21	Crushed Rock Industries Nig. Ltd	201,395,801	201,395,801	-
22	Dangote Cement Company Plc	2,667,583,821	2,667,583,821	-
23	Dantata and Sawoe	706,924,026	706,924,026	-
24	Ebenezer Mining And Ceramic	6,710,559	6,710,559	-
25	Elegant One Ltd	-	-	-
26	Enerco/Prorox Nig Ltd	3,526,470	3,526,470	-
27	ENL Company Ltd	120,481,076	120,481,076	-
28	Freedom Group	1,556,910	-	1,556,910
29	FW San Hi NIL Concept Ltd	929,127	995,957	(66,830)
30	Georgio Rocks Ltd	32,973,798	32,973,798	-

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31	Gilmor Engineering	150,267,868	150,267,868	-
32	Gitto Construction Ltd	146,926,673	146,926,673	-
33	Gloss land Nigeria Ltd	-	735,316	(735,316)
34	GyataGyere Stone Crushing Ltd	2,052,095	2,052,095	-
35	Habibu Eng Nigeria	87,980,356	87,980,356	-
36	Hajiag Construction Ltd	17,249,888	17,249,888	-
37	Hitech Construction Co.	268,220	-	268,220
38	Hongyun Nig. Ltd	43,979,326	43,979,326	-
39	Japaul Mines Product Ltd	269,000	444,000	(175,000)
40	Julius Berger Nigeria Ltd	2,401,916,927	2,401,916,927	-
41	Kopek Construction Ltd	134,338,933	134,338,933	-
42	M.F.W Dredging And Marine	745,412	970,551	(225,139)
43	Macdaniels Quary	1,258,750	6,719,340	(5,460,590)
44	Madodel Nig. Ltd	123,000	-	123,000
45	Magcober Nig. Ltd	135,796,463	135,796,463	-
46	Master Rock Ltd	79,736,580	79,736,580	-
47	Milatex Nig Ltd	8,077,963	6,274,560	1,803,403
48	Mother Cat Nig Ltd	-	-	-
49	Moulds Engineering Ltd	-	-	-
50	Multiverse Resources Ltd	-	4,515,952	(4,515,952)
51	Niger Construction	39,051,722	39,051,722	-
52	Nigeria Road Construction Ltd	3,194,730	3,194,730	-
53	P.W. Nigeria Ltd	6,133,338	6,133,338	-
54	Para Crushing Co Ltd	3,688,052	3,688,052	-
55	Paul B. Nig Plc	-	-	-
56	Picollo Bruneli Engineering Ltd	-	-	-
57	Porcelaim ware Industry Ltd	20,565,334	20,565,334	-
58	Prodeco Prod Dev. Co. Ltd	90,040,596	-	90,040,596
59	Pure Chem Industry	-	31,190,105	(31,190,105)
60	R.C.F Nig Ltd	20,556	20,556	-
61	Ratcon Construction Company	17,348,749	17,348,749	-
62	Reynold Construction Nigeria Ltd	181,086,180	181,086,180	-
63	Road Nig Ltd	22,774,206	22,774,206	-
64	Rockbridge Construction Ltd	65,245,327	65,245,327	-
65	Salini Nigeria Ltd	84,397,149	84,397,149	-
66	Saydoun Ltd	3,729,236	3,729,236	-
67	SCC Nigeria	111,276,137	111,276,137	-
68	Setraco Nigeria Ltd	1,429,381,973	1,429,381,973	-
69	Shepherds Value Pack	2,062,805	2,187,755	(124,950)

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70	Soject Nig. Ltd	-	-	-
71	Solel Boneh	-	-	-
72	Spectrum Minerals	2,264,575	2,264,575	-
73	Star Advantage Co. Ltd	1,285,901	1,394,542	(108,641)
74	Triacta Nigeria Ltd	286,573,301	286,573,301	-
75	Unicem Ltd	1,647,535,204	1,647,535,204	-
76	West African Portland Cement	2,627,517,902	2,627,517,902	-
77	Zeberced Ltd	22,589,088	22,589,088	-
78	Zenith Construction Co. Ltd	52,286,359	151,618,775	(99,332,416)
	<b>TOTAL</b>	<b>16,522,313,860</b>	<b>16,563,171,555</b>	<b>(40,857,694)</b>

***Source: Companies/Entities/Relevant Government Agencies/Departments***

**APPENDIX 15**

**DISAGGREGATE REPORT OF LEVIES  
PERIOD: JANUARY 2007-DECEMBER-2007  
ALL AMOUNTS IN NAIRA**

S/NO	COMPANIES	LEVIES		
		GOVERNMENT RECEIPTS	COMPANY PAYMENTS	DEVIATIONS/ DIFFERENCES
1	Ahmu Int'l Mining Company Ltd	-	-	-
2	Alren Construction Nig Ltd	-	-	-
3	Arab Contractors Nig Ltd	280,000	280,000	-
4	Ashaka Cement Plc	1,179,050	1,180,000	(950)
5	Associated Granite Industry (AGI)	70,000	90,000	(20,000)
6	Astro Minerals Ltd	20,000	20,000	-
7	Beta Glass Plc	-	-	-
8	Biwater Nig Ltd	90,000	90,000	-
9	Black Stone Quarry Ltd	-	-	-
10	Borini Prono & Co Nig Ltd	250,000	250,000	-
11	Bulettine Construction Company	35,000	35,000	-
12	Bullet International Ltd	-	-	-
13	C.C.E.C.C. Ltd	50,000	-	50,000
14	CCC Construction Ltd	-	-	-
15	CCNN Sokoto Cement Company	-	-	-
16	CGC Nig Ltd	410,000	410,000	-
17	CIBI Nig Ltd	30,000	30,000	-
18	CNC Eng Co Ltd	180,000	150,000	30,000
19	Construction Support Nig Ltd	45,000	45,000	-
20	Crush Stone Ltd	190,000	-	190,000
21	Crushed Rock Industries Nig. Ltd	320,000	320,000	-
22	Dangote Cement Company Plc	1,980,000	1,980,000	-
23	Dantata and Sawoe	110,000	110,000	-
24	Ebenezer Mining And Ceramic	50,000	50,000	-
25	Elegant One Ltd	-	-	-
26	Enerco/Prorox Nig Ltd	30,000	30,000	-
27	ENL Company Ltd	-	-	-
28	Freedom Group	60,000	-	60,000
29	FW San Hi NIL Concept Ltd	90,000	90,000	-

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30	Georgio Rocks Ltd	130,000	130,000	-
31	Gilmor Engineering	565,000	565,000	-
32	Gitto Construction Ltd	-	-	-
33	Gloss land Nigeria Ltd	-	-	-
34	Gyata Gyere Stone Crushing Ltd	40,000	40,000	-
35	Habibu Eng Nigeria	90,000	90,000	-
36	Hajiaj Construction Ltd	50,000	50,000	-
37	Hitech Construction Co.	160,000	-	160,000
38	Hongyun Nig. Ltd	-	-	-
39	Japaul Mines Product Ltd	-	-	-
40	Julius Berger Nigeria Ltd	120,000	-	120,000
41	Kopek Construction Ltd	-	100,000	(100,000)
42	M.F.W Dredging And Marine	-	-	-
43	Macdaniels Quary	-	-	-
44	Madodel Nig. Ltd	-	-	-
45	Magcober Nig. Ltd	-	-	-
46	Master Rock Ltd	50,000	50,000	-
47	Milatex Nig Ltd	200,000	200,000	-
48	Mother Cat Nig Ltd	60,000	60,000	-
49	Moulds Engineering Ltd	130,000	130,000	-
50	Multiverse Resources Ltd	200,000	110,000	90,000
51	Niger Construction	137,000	-	137,000
52	Nigeria Road Construction Ltd	40,000	40,000	-
53	P.W. Nigeria Ltd	30,000	-	30,000
54	Para Crushing Co Ltd	-	-	-
55	Paul B. Nig Plc	-	-	-
56	Picollo Bruneli Engineering Ltd	40,000	-	40,000
57	Porcelaimware Industry Ltd	20,000	20,000	-
58	Prodeco Prod Dev. Co. Ltd	230,000	-	230,000
59	Pure Chem Industry	200,000	430,000	(230,000)
60	R.C.F Nig Ltd	40,000	-	40,000
61	Ratcon Construction Company	240,000	-	240,000
62	Reynold Construction Nigeria Ltd	482,000	482,000	-
63	Road Nig Ltd	70,000	70,000	-
64	Rockbridge Construction Ltd	130,000	130,000	-
65	Salini Nigeria Ltd	225,000	225,000	-
66	Saydoun Ltd	30,000	30,000	-
67	SCC Nigeria	660,000	660,000	-
68	Setraco Nigeria Ltd	300,000	300,000	-

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69	Shepherds Value Pack	130,000	115,000	15,000
70	Soject Nig. Ltd	90,000	-	90,000
71	Solel Boneh	20,000	20,000	-
72	Spectrum Minerals	40,000	40,000	-
73	Star Advantage Co. Ltd	70,000	70,000	-
74	Triacta Nigeria Ltd	110,000	-	110,000
75	Unicem Ltd	100,000	-	100,000
76	West African Portland Cement	22,490,000	22,490,000	-
77	Zeberced Ltd	-	-	-
78	Zenith Construction Co. Ltd	150,000	150,000	-
<b>TOTAL</b>		<b>33,338,050</b>	<b>31,957,000</b>	<b>1,381,050</b>

**Source: Companies/Entities/Relevant Government Agencies/Departments**

**APPENDIX 16**

**DISAGGREGATE REPORT OF LEVIES  
PERIOD: JANUARY 2008-DECEMBER-2008  
ALL AMOUNTS IN NAIRA**

<b>S/NO</b>	<b>COMPANIES</b>	<b>LEVIES</b>		
		<b>GOVERNMENT RECEIPTS</b>	<b>COMPANY PAYMENTS</b>	<b>DEVIATIONS/ DIFFERENCES</b>
1	Ahmu Int'l Mining Company Ltd	-	-	-
2	Alren Construction Nig Ltd	-	-	-
3	Arab Contractors Nig Ltd	150,000	150,000	-
4	Ashaka Cement Plc	4,907,500	4,907,500	-
5	Associated Granite Industry (AGI)	110,000	70,000	40,000
6	Astro Minerals Ltd	10,000	10,000	-
7	Beta Glass Plc	-	-	-
8	Biwater Nig Ltd	100,000	100,000	-
9	Black Stone Quarry Ltd	120,000	-	120,000
10	Borini Prono & Co Nig Ltd	70,000	70,000	-
11	Bulettine Construction Company	165,000	165,000	-
12	Bullet International Ltd	-	-	-
13	C.C.E.C.C. Ltd	280,000	-	280,000
14	CCC Nigeria Ltd	70,000	70,000	-
15	CCNN Sokoto Cement Company	-	-	-
16	CGC Nig Ltd	268,100	268,100	-
17	CIBI Nig Ltd	30,000	30,000	-
18	CNC Eng Co Ltd	190,000	180,000	10,000
19	Construction Support Nig Ltd	80,000	80,000	-
20	Crush Stone Ltd	190,000	-	190,000
21	Crushed Rock Industries Nig. Ltd	240,000	-	240,000
22	Dangote Cement Company Plc	1,288,000	1,288,000	-
23	Dantata And Sawoe	150,000	150,000	-
24	Ebenezer Mining And Ceramic	190,000	190,000	-
25	Elegant One Ltd	-	-	-
26	Enerco/Prorox Nig Ltd	50,000	50,000	-
27	ENL Company Ltd	-	-	-
28	Freedom Group	100,000	100,000	-
29	FW San Hi NIL Concept Ltd	270,000	310,000	(40,000)

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30	Georgio Rocks Ltd	280,000	280,000	-
31	Gilmor Engineering	240,000	240,000	-
32	Gitto Construction Ltd	-	-	-
33	Glossand Nigeria Ltd	-	-	-
34	Gyata-Gyere Stone Crushing Ltd	40,000	40,000	-
35	Habibu Eng Nigeria	40,000	40,000	-
36	Hajig Construction Ltd	50,000	50,000	-
37	Hitech Construction Co.	100,000	-	100,000
38	Hongyun Nig. Ltd	-	-	-
39	Japaul Mines Product Ltd	300,000	100,000	200,000
40	Julius Berger Nigeria Ltd	-	-	-
41	Kopek Construction Ltd	20,000	100,000	(80,000)
42	M.F.W Dredging And Marine	-	-	-
43	Macdaniels Quary	-	-	-
44	Madodel Nig. Ltd	-	-	-
45	Magcober Nig. Ltd	-	-	-
46	Master Rock Ltd	50,000	50,000	-
47	Milatex Nig Ltd	150,000	150,000	-
48	Mother Cat Nig Ltd	330,000	330,000	-
49	Moulds Engineering Ltd	101,500	101,500	-
50	Multiverse Resources Ltd	150,000	150,000	-
51	Niger Construction	230,000	-	230,000
52	Nigeria Road Construction Ltd	40,000	40,000	-
53	P.W. Nigeria Ltd	100,000	-	100,000
54	Para Crushing Co Ltd	220,000	220,000	-
55	Paul B. Nig Plc	-	-	-
56	Picollo Bruneli Engineering Ltd	230,000	-	230,000
57	Porcelaimware Industry Ltd	-	-	-
58	Prodeco Prod Dev. Co. Ltd	-	-	-
59	Pure Chem Industry	120,000	-	120,000
60	R.C.F Nig Ltd	-	-	-
61	Ratcon Construction Company	300,000	300,000	-
62	Reynold Construction Nigeria Ltd	362,000	362,000	-
63	Road Nig Ltd	70,000	70,000	-
64	Rockbridge Construction Ltd	230,000	230,000	-
65	Salini Nigeria Ltd	225,000	225,000	-
66	Saydoun Ltd	30,000	30,000	-
67	SCC Nigeria	1,500,700	1,500,700	-
68	Setraco Nigeria Ltd	655,000	655,000	-

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69	Shepherds Value Pack	120,000	70,000	50,000
70	Soject Nig. Ltd	120,000	-	120,000
71	Solel Boneh	80,000	80,000	-
72	Spectrum Minerals	81,000	81,000	-
73	Star Advantage Co. Ltd	50,000	50,000	-
74	Triacta Nigeria Ltd	459,000	-	459,000
75	Unicem Ltd	280,000	-	280,000
76	West African Portland Cement	220,000	130,000	90,000
77	Zeberced Ltd	90,000	90,000	-
78	Zenith Construction Co. Ltd	70,000	70,000	-
<b>TOTAL</b>		<b>16,762,800</b>	<b>14,023,800</b>	<b>2,739,000</b>

**Source: Companies/Entities/Relevant Government Agencies/Departments**

**APPENDIX 17**

**DISAGGREGATE REPORT OF LEVIES**  
**PERIOD: JANUARY 2009 DECEMBER-2009**  
**ALL AMOUNTS IN NAIRA**

S/NO	COMPANIES	LEVIES		
		GOVERNMENT RECEIPTS	COMPANY PAYMENTS	DEVIATIONS/ DIFFERENCES
1	Ahmu Int'l Mining Company Ltd	-	-	-
2	Alren Construction Nig Ltd	110,000	110,000	-
3	Arab Contractors Nig Ltd	200,000	200,000	-
4	Ashaka Cement Plc	4,757,500	4,757,500	-
5	Associated Granite Industry (AGI)	140,000	70,000	70,000
6	Astro Minerals Ltd	-	270,000	(270,000)
7	Beta Glass Plc	-	-	-
8	Biwater Nig Ltd	130,000	130,000	-
9	Black Stone Quarry Ltd	140,000	-	140,000
10	Borini Prono & Co Nig Ltd	140,000	140,000	-
11	Bulettine Construction Company	110,000	110,000	-
12	Bullet International Ltd	-	-	-
13	C.C.E.C.C. Ltd	210,000	-	210,000
14	CCC Nigeria Ltd	150,000	150,000	-
15	CCNN Sokoto Cement Company	-	-	-
16	CGC Nig Ltd	225,000	225,000	-
17	CIBI Nig Ltd	110,000	110,000	-
18	CNC Eng Co Ltd	180,000	170,000	10,000
19	Construction Support Nig Ltd	335,000	335,000	-
20	Crush Stone Ltd	390,000	-	390,000
21	Crushed Rock Industries Nig. Ltd	290,000	-	290,000
22	Dangote Cement Company Plc	280,000	280,000	-
23	Dantata And Sawoe	120,000	-	120,000
24	Ebenezer Mining And Ceramic	150,000	150,000	-
25	Elegant One Ltd	150,000	150,000	-
26	Enerco/Prorox Nig Ltd	120,000	120,000	-
27	ENL Company Ltd	-	-	-
28	Freedom Group	100,000	-	100,000
29	FW San Hi NIL Concept Ltd	330,000	280,000	50,000
30	Georgio Rocks Ltd	190,000	190,000	-
31	Gilmor Engineering	170,000	170,000	-

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32	Gitto Construction Ltd	10,000	10,000	-
33	Gloss land Nigeria Ltd	250,000	250,000	-
34	Gyata-Gyere Stone Crushing Ltd	30,000	30,000	-
35	Habibu Eng Nigeria	55,000	55,000	-
36	Hajig Construction Ltd	200,000	200,000	-
37	Hitech Construction Co.	100,000	60,000	40,000
38	Hongyun Nig. Ltd	10,000	10,000	-
39	Japaul Mines Product Ltd	160,000	260,000	(100,000)
40	Julius Berger Nigeria Ltd	180,000	-	180,000
41	Kopek Construction Ltd	-	-	-
42	M.F.W Dredging And Marine	-	-	-
43	Macdaniels Quary	20,000	-	20,000
44	Madodel Nig. Ltd	-	-	-
45	Magcober Nig. Ltd	-	-	-
46	Master Rock Ltd	170,000	170,000	-
47	Milatex Nig Ltd	180,000	180,000	-
48	Mother Cat Nig Ltd	60,000	60,000	-
49	Moulds Engineering Ltd	231,500	231,500	-
50	Multiverse Resources Ltd	160,000	150,000	10,000
51	Niger Construction	240,000	-	240,000
52	Nigeria Road Construction Ltd	30,000	30,000	-
53	P.W. Nigeria Ltd	230,000	-	230,000
54	Para Crushing Co Ltd	130,000	130,000	-
55	Paul B. Nig Plc	110,000	110,000	-
56	Picollo Bruneli Engineering Ltd	100,000	-	100,000
57	Porcelaimware Industry Ltd	-	-	-
58	Prodeco Prod Dev. Co. Ltd	40,000	-	40,000
59	Pure Chem Industry	200,000	430,000	(230,000)
60	R.C.F Nig Ltd	50,000	-	50,000
61	Ratcon Construction Company	390,000	390,000	-
62	Reynold Construction Nigeria Ltd	792,000	792,000	-
63	Road Nig Ltd	140,000	140,000	-
64	Rockbridge Construction Ltd	40,000	40,000	-
65	Salini Nigeria Ltd	290,000	290,000	-
66	Saydoun Ltd	70,000	70,000	-
67	SCC Nigeria	455,653	455,653	-
68	Setraco Nigeria Ltd	350,000	350,000	-
69	Shepherds Value Pack	200,000	145,000	55,000
70	Soject Nig. Ltd	170,000	-	170,000

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71	Solel Boneh	230,000	230,000	-
72	Spectrum Minerals	60,000	60,000	-
73	Star Advantage Co. Ltd	-	-	-
74	Triacta Nigeria Ltd	320,000	80,000	240,000
75	Unicem Ltd	130,000	130,000	-
76	West African Portland Cement	28,010,000	28,010,000	-
77	Zeberced Ltd	40,000	40,000	-
78	Zenith Construction Co. Ltd	80,000	80,000	-
	<b>TOTAL</b>	<b>43,941,653</b>	<b>41,786,653</b>	<b>2,155,000</b>

***Source: Companies/Entities/Relevant Government Agencies/Departments***

**APPENDIX 18**

**DISAGGREGATE REPORT OF LEVIES**  
**PERIOD: JANUARY 2010 – DECEMBER 2010**  
**ALL AMOUNTS IN NAIRA**

S/NO	COMPANIES	GOVERNMENT RECEIPTS	LEVIES	
			COMPANY PAYMENTS	DEVIATIONS/ DIFFERENCES
1	Ahmu Int'l Mining Company Ltd	245,000	245,000	-
2	Alren Construction Nig Ltd	130,000	130,000	-
3	Arab Contractors Nig Ltd	230,000	230,000	-
4	Ashaka Cement Plc	4,587,500	4,587,500	-
5	Associated Granite Industry (AGI)	170,000	70,000	100,000
6	Astro Minerals Ltd	30,000	30,000	-
7	Beta Glass Plc	-	-	-
8	Biwater Nig Ltd	110,000	110,000	-
9	Black Stone Quarry Ltd	360,000	-	360,000
10	Borini Prono & Co Nig Ltd	365,000	365,000	-
11	Bulettine Construction Company	350,000	350,000	-
12	Bullet International Ltd	-	-	-
13	C.C.E.C.C. Ltd	240,000	-	240,000
14	CCC Nigeria Ltd	145,000	145,000	-
15	CCNN Sokoto Cement Company	-	-	-
16	CGC Nig Ltd	951,000	951,000	-
17	CIBI Nig Ltd	30,000	30,000	-
18	CNC Eng Co Ltd	110,000	100,000	10,000
19	Construction Support Nig Ltd	256,000	256,000	-
20	Crush Stone Ltd	210,000	210,000	-
21	Crushed Rock Industries Nig. Ltd	300,000	-	300,000
22	Dangote Cement Company Plc	1,905,000	1,905,000	-
23	Dantata And Sawoe	150,000	-	150,000
24	Ebenezer Mining And Ceramic	323,000	323,000	-
25	Elegant One Ltd	220,000	220,000	-
26	Enerco/Prorox Nig Ltd	110,000	110,000	-
27	ENL Company Ltd	176,560	176,560	-
28	Freedom Group	30,000	30,000	-
29	FW San Hi NIL Concept Ltd	440,000	350,000	90,000
30	Georgio Rocks Ltd	250,000	250,000	-
31	Gilmor Engineering	130,000	130,000	-

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32	Gitto Construction Ltd	80,000	80,000	-
33	Gloss land Nigeria Ltd	-	-	-
34	Gyata Gyere Stone Crushing Ltd	40,000	40,000	-
35	Habibu Eng Nigeria	195,000	195,000	-
36	Hajig Construction Ltd	175,000	175,000	-
37	Hitech Construction Co.	100,000	460,000	(360,000)
38	Hongyun Nig. Ltd	-	-	-
39	Japaul Mines Product Ltd	-	260,000	(260,000)
40	Julius Berger Nigeria Ltd	-	-	-
41	Kopek Construction Ltd	100,000	100,000	-
42	M.F.W Dredging And Marine	-	-	-
43	Macdaniels Quarry	140,000	140,000	-
44	Madodel Nig. Ltd	-	-	-
45	Magcober Nig. Ltd	-	-	-
46	Master Rock Ltd	180,000	180,000	-
47	Milatex Nig Ltd	-	-	-
48	Mother Cat Nig Ltd	170,000	170,000	-
49	Moulds Engineering Ltd	120,000	120,000	-
50	Multiverse Resources Ltd	270,000	140,000	130,000
51	Niger Construction	160,000	-	160,000
52	Nigeria Road Construction Ltd	40,000	40,000	-
53	P.W. Nigeria Ltd	250,000	-	250,000
54	Para Crushing Co Ltd	140,000	140,000	-
55	Paul B. Nig Plc	130,000	130,000	-
56	Picollo Bruneli Engineering Ltd	150,000	-	150,000
57	Porcelaimware Industry Ltd	30,000	30,000	-
58	Prodeco Prod Dev. Co. Ltd	140,000	-	140,000
59	Pure Chem Industry	-	-	-
60	R.C.F Nig Ltd	150,000	-	150,000
61	Ratcon Construction Company	410,000	410,000	-
62	Reynold Construction Nigeria Ltd	440,000	440,000	-
63	Road Nig Ltd	140,000	140,000	-
64	Rockbridge Construction Ltd	130,000	130,000	-
65	Salini Nigeria Ltd	502,000	502,000	-
66	Saydoun Ltd	120,000	120,000	-
67	SCC Nigeria	1,240,000	1,240,000	-
68	Setraco Nigeria Ltd	375,000	375,000	-
69	Shepherds Value Pack	100,000	100,000	-
70	Soject Nig. Ltd	50,000	-	50,000

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71	Solel Boneh	60,000	60,000	-
72	Spectrum Minerals	70,000	70,000	-
73	Star Advantage Co. Ltd	280,000	280,000	-
74	Triacta Nigeria Ltd	200,000	-	200,000
75	Unicem Ltd	60,000	60,000	-
76	West African Portland Cement	230,000	17,030,000	(16,800,000)
77	Zeberced Ltd	430,000	430,000	-
78	Zenith Construction Co. Ltd	60,000	60,000	-
<b>TOTAL</b>		<b>20,211,060</b>	<b>35,151,060</b>	<b>(14,940,000)</b>

**Source: Companies/Entities/Relevant Government Agencies/Departments**

## Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010

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### **Appendix 19 -Aggregated revenue loss to the Federation Account arising from price variations in the payment of Royalty on Granite, Laterite and Sand by Companies/Entities in 2007**

S/No	Name of Companies	Royalty Paid	Total Volume mined	Tonnage of Granite	Tonnage of Laterite	Tonnage of Sand	Revenue Loss on Granite	Revenue loss on Laterite	Revenue Loss on Sand
1	Alren Construction Nig Ltd	104,660.00	3,706.71	1,962.38	1,744.33		274,732.50	87,216.67	
2	Arab Contractors Nig Ltd	400,000.00	14,166.67	7,500.00	6,666.67		1,050,000.00	333,333.33	
3	Biwater Nig Ltd	11,373,815.00	284,345.38	284,345.38	0.00		39,808,352.50	-	
4	Black Stone Quarry Ltd	341,260.00	12,086.29	6,398.63	5,687.67		895,807.50	284,383.33	
5	Bulettine Construction Company	1,071,443.00	37,946.94	20,089.56	17,857.38		2,812,537.88	892,869.17	
6	C.C.E.C.C. Ltd	67,945.00	2,406.39	1,273.97	1,132.42		178,355.63	56,620.83	
7	CCNN Sokoto Cement Company	2,248,400.00	1,933.62	0.00	1,933.62		-	96,681.20	
8	CGC Nig Ltd	814,240.00	28,837.67	15,267.00	13,570.67		2,137,380.00	678,533.33	
9	CNC Eng Co Ltd	1,282,500.00	32,062.50	32,062.50	0.00		4,488,750.00	-	
10	Construction Support Nig Ltd	262,617.00	13,130.85	0.00	0.00	13,130.85	-	-	787,851.00
11	Crush Stone Ltd	340,000.00	12,041.67	6,375.00	5,666.67		892,500.00	283,333.33	
12	Crushed Rock Industries Nig. Ltd	2,499,120.00	62,478.00	62,478.00	0.00		8,746,920.00	-	
13	Ebenezer Mining And Ceramic	49,034,167.00	1,225,854.18	1,225,854.18	0.00		171,619,584.50	-	
14	Elegant One Ltd	79,300.00	2,808.54	1,486.88	1,321.67		208,162.50	66,083.33	
15	Enerco/Prorox Nig Ltd	1,534,740.00	54,355.38	28,776.38	25,579.00		4,028,692.50	1,278,950.00	
16	FW San Hi NIL Concept Ltd	364,000.00	9,100.00	9,100.00	0.00		1,274,000.00	-	
17	Glossand Nigeria Ltd	1,175,531.00	58,776.55	0.00	0.00	58,776.55	-	-	3,526,593.00
18	GyataGyere Stone Crushing Ltd	24,000.00	600.00	600.00	0.00		84,000.00	-	
19	Habibu Eng Nigeria	520,000.00	18,416.67	9,750.00	8,666.67		1,365,000.00	433,333.33	
20	Hitech Construction Co.	621,840.00	15,546.00	15,546.00	0.00		2,176,440.00	-	
21	Japaul Mines Product Ltd	2,135,630.00	53,390.75	53,390.75	0.00		7,474,705.00	-	
22	Kopek Construction Ltd	433,000.00	15,335.42	8,118.75	7,216.67		1,136,625.00	360,833.33	

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23	M.F.W Dredging And Marine	1,122,220.00	39,745.29	21,041.63	18,703.67		2,945,827.50	935,183.33	
24	Macdaniels Quarry	1,994,582.00	70,641.45	37,398.41	33,243.03		5,235,777.75	1,662,151.67	
25	Madodel Nig. Ltd	2,507,061.00	125,353.05	0.00	0.00	125,353.05	-	-	7,521,183.00
26	Master Rock Ltd	6,770,230.00	239,778.98	126,941.81	112,837.17		17,771,853.75	5,641,858.33	
27	Milatex Nig Ltd	6,166,112.00	154,152.80	154,152.80	0.00		21,581,392.00	-	
28	Moulds Engineering Ltd	348,200.00	8,705.00	8,705.00	0.00		1,218,700.00	-	
29	Multiverse Resources Ltd	4,401,174.00	110,029.35	110,029.35	0.00		15,404,109.00	-	
30	Niger Construction	591,209.00	14,780.23	14,780.23	0.00		2,069,231.50	-	
31	Nigeria Road Construction Ltd	1,950,200.00	48,755.00	48,755.00	0.00		6,825,700.00	-	
32	P.W. Nigeria Ltd	1,062,000.00	37,612.50	19,912.50	17,700.00		2,787,750.00	885,000.00	
33	Paul B. Nig Plc	271,000.00	9,597.92	5,081.25	4,516.67		711,375.00	225,833.33	
34	Picollo Bruneli Engineering Ltd	17,048,767.00	426,219.18	426,219.18	0.00		59,670,684.50	-	
35	Pure Chem Industry	1,795,650.00	1,544.26	0.00	1,544.26		-	77,212.95	
36	Ratcon Construction Company	52,658,042.00	1,316,451.05	1,316,451.05	0.00		184,303,147.00	-	
37	Road Nig Ltd	1,370,000.00	48,520.83	25,687.50	22,833.33		3,596,250.00	1,141,666.67	
38	Rockbridge Construction Ltd	348,200.00	8,705.00	8,705.00	0.00		1,218,700.00	-	
39	Salini Nigeria Ltd	5,437,110.00	192,564.31	101,945.81	90,618.50		14,272,413.75	4,530,925.00	
40	Saydoun Ltd	1,014,701.00	25,367.53	25,367.53	0.00		3,551,453.50	-	
41	SCC Nigeria	2,300,400.00	81,472.50	43,132.50	38,340.00		6,038,550.00	1,917,000.00	
42	Setraco Nigeria Ltd	1,462,000.00	51,779.17	27,412.50	24,366.67		3,837,750.00	1,218,333.33	
43	Soject Nig. Ltd	354,500.00	12,555.21	6,646.88	5,908.33		930,562.50	295,416.67	
44	Triacta Nigeria Ltd	1,795,650.00	63,595.94	33,668.44	29,927.50		4,713,581.25	1,496,375.00	
45	West African Portland Cement	39,347,042.00	33,838.46	0.00	33,838.46		-	1,691,922.81	
46	Zenith Construction Co. Ltd	1,639,200.00	40,980.00	40,980.00	0.00		5,737,200.00	-	
	<b>TOTAL</b>		<b>5,122,071.13</b>	<b>4,393,389.68</b>	<b>531,421.01</b>	<b>197,260.45</b>	<b>615,074,554.50</b>	<b>26,571,050.29</b>	<b>11,835,627.00</b>

Source: Companies/Entities/Relevant Government Agencies/Departments

**Appendix 20 - Aggregated revenue loss to the Federation Account arising from price variations in the payment of Royalty on Granite, Laterite and Sand by Companies/Entities in 2008**

S/N o	Name of Companies	Royalty Paid	Total Volume mined	Tonnage of Granite	Tonnage of Laterite	Tonnage of Sand	Revenue Loss on Granite	Revenue loss on Laterite	Revenue Loss on Sand	Total Revenue Loss
1	Alren Construction Nig Ltd	30,310.00	1,073.48	568.31	505.17	0.00	79,563.75	25,258.33	0.00	<b>104,822.08</b>
2	Arab Contractors Nig Ltd	5,920,000.00	209,666.67	111,000.00	98,666.67	0.00	15,540,000.00	4,933,333.33	0.00	<b>20,473,333.33</b>
3	Associated Granite Industry (AGI)	2,710,000.00	67,750.00	67,750.00	0.00	0.00	9,485,000.00	0.00	0.00	<b>9,485,000.00</b>
4	Biwater Nig Ltd	16,458,373.00	411,459.33	411,459.33	0.00	0.00	57,604,305.50	0.00	0.00	<b>57,604,305.50</b>
5	Black Stone Quarry Ltd	726,000.00	18,150.00	18,150.00	0.00	0.00	2,541,000.00	0.00	0.00	<b>2,541,000.00</b>
6	Bulettine Construction Company	732,210.00	25,932.44	13,728.94	12,203.50	0.00	1,922,051.25	610,175.00	0.00	<b>2,532,226.25</b>
7	C.C.E.C.C. Ltd	307,370.00	10,886.02	5,763.19	5,122.83	0.00	806,846.25	256,141.67	0.00	<b>1,062,987.92</b>
8	CCC Nigeria Ltd	1,717,800.00	60,838.75	32,208.75	28,630.00	0.00	4,509,225.00	1,431,500.00	0.00	<b>5,940,725.00</b>
9	CCNN Sokoto Cement Company	2,453,600.00	2,110.10	0.00	2,110.10	0.00	0.00	105,504.80	0.00	<b>105,504.80</b>
10	CGC Nig Ltd	885,840.00	31,373.50	16,609.50	14,764.00	0.00	2,325,330.00	738,200.00	0.00	<b>3,063,530.00</b>
11	CIBI Nig Ltd	1,080,240.00	1,080.24	1,080.24	0.00	0.00	151,233.60	0.00	0.00	<b>151,233.60</b>
12	CNC Eng Co Ltd	2,850,000.00	71,250.00	71,250.00	0.00	0.00	9,975,000.00	0.00	0.00	<b>9,975,000.00</b>
13	Construction Support Nig Ltd	715,280.00	35,764.00	0.00	0.00	35,764.00	0.00	0.00	2,145,840.00	<b>2,145,840.00</b>
14	Crush Stone Ltd	829,752.00	20,743.80	20,743.80	0.00	0.00	2,904,132.00	0.00	0.00	<b>2,904,132.00</b>
15	Crushed Rock Industries Nig. Ltd	2,620,260.00	65,507.50	65,506.50	1.00	0.00	9,170,910.00	50.00	0.00	<b>9,170,960.00</b>
16	Dantata And Sawoe	427,890.00	15,083.12	8,022.94	6,846.24	213.95	1,123,211.25	342,312.00	12,836.70	<b>1,478,359.95</b>
17	Ebenezer Mining And Ceramic	71,709,348.00	1,792,733.70	1,792,733.70	0.00	0.00	250,982,718.00	0.00	0.00	<b>250,982,718.00</b>
18	Elegant One Ltd	90,000.00	3,187.50	1,687.50	1,500.00	0.00	236,250.00	75,000.00	0.00	<b>311,250.00</b>
19	ENL Company Ltd	4,740,275.00	167,884.74	88,880.16	79,004.58	0.00	12,443,221.88	3,950,229.17	0.00	<b>16,393,451.04</b>
20	FW San Hi NIL Concept Ltd	2,155,000.00	53,875.00	53,875.00	0.00	0.00	7,542,500.00	0.00	0.00	<b>7,542,500.00</b>
21	Gitto Construction Ltd	130,000.00	4,604.17	2,437.50	2,166.67	0.00	341,250.00	108,333.33	0.00	<b>449,583.33</b>
22	Glossand Nigeria Ltd	1,735,350.00	86,767.50	0.00	0.00	86,767.50	0.00	0.00	5,206,050.00	<b>5,206,050.00</b>
23	Habibu Eng Nigeria	1,230,000.00	43,562.50	23,062.50	20,500.00	0.00	3,228,750.00	1,025,000.00	0.00	<b>4,253,750.00</b>
24	Hitech Construction Co.	593,080.00	14,827.00	14,827.00	0.00	0.00	2,075,780.00	0.00	0.00	<b>2,075,780.00</b>

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25	Japaul Mines Product Ltd	5,925,424.00	148,135.60	148,135.60	0.00	0.00	20,738,984.00	0.00	0.00	<b>20,738,984.00</b>
26	Julius Berger Nigeria Ltd	999,920.00	35,413.83	18,748.50	16,665.33	0.00	2,624,790.00	833,266.67	0.00	<b>3,458,056.67</b>
27	Kopek Construction Ltd	220,000.00	7,791.67	4,125.00	3,666.67	0.00	577,500.00	183,333.33	0.00	<b>760,833.33</b>
28	M.F.W Dredging And Marine	1,160,000.00	58,000.00	0.00	0.00	58,000.00	0.00	0.00	3,480,000.00	<b>3,480,000.00</b>
29	Macdaniels Quarry	1,745,604.00	61,823.48	32,730.08	29,093.40	0.00	4,582,210.50	1,454,670.00	0.00	<b>6,036,880.50</b>
30	Madodel Nig. Ltd	2,453,958.00	122,697.90	0.00	0.00	122,697.90	0.00	0.00	7,361,874.00	<b>7,361,874.00</b>
31	Master Rock Ltd	12,806,772.00	453,573.18	240,126.98	213,446.20	0.00	33,617,776.50	10,672,310.00	0.00	<b>44,290,086.50</b>
32	Milatex Nig Ltd	11,590,280.00	289,757.00	289,757.00	0.00	0.00	40,565,980.00	0.00	0.00	<b>40,565,980.00</b>
33	Moulds Engineering Ltd	254,000.00	6,350.00	6,350.00	0.00	0.00	889,000.00	0.00	0.00	<b>889,000.00</b>
34	Multiverse Resources Ltd	4,557,381.00	113,934.53	113,934.53	0.00	0.00	15,950,833.50	0.00	0.00	<b>15,950,833.50</b>
35	Niger Construction	1,200,895.00	30,022.38	30,022.38	0.00	0.00	4,203,132.50	0.00	0.00	<b>4,203,132.50</b>
36	Nigeria Road Construction Ltd	7,287,848.00	182,196.20	182,196.20	0.00	0.00	25,507,468.00	0.00	0.00	<b>25,507,468.00</b>
37	P.W. Nigeria Ltd	9,531,001.00	337,556.29	178,706.27	158,850.02	0.00	25,018,877.63	7,942,500.83	0.00	<b>32,961,378.46</b>
38	Para Crushing Co Ltd	1,353,200.00	33,830.00	33,830.00	0.00	0.00	4,736,200.00	0.00	0.00	<b>4,736,200.00</b>
39	Paul B. Nig Plc	223,338.00	7,909.89	4,187.59	3,722.30	0.00	586,262.25	186,115.00	0.00	<b>772,377.25</b>
40	Picollo Bruneli Engineering Ltd	17,772,908.00	444,322.70	444,322.70	0.00	0.00	62,205,178.00	0.00	0.00	<b>62,205,178.00</b>
41	Prodeco Prod Dev. Co. Ltd	454,943.00	11,373.58	11,373.58	0.00	0.00	1,592,300.50	0.00	0.00	<b>1,592,300.50</b>
42	Pure Chem Industry	2,502,000.00	2,151.72	0.00	2,151.72	0.00	0.00	107,586.00	0.00	<b>107,586.00</b>
43	Ratcon Construction Company	40,219,270.00	1,005,481.75	1,005,481.75	0.00	0.00	140,767,445.00	0.00	0.00	<b>140,767,445.00</b>
44	Road Nig Ltd	2,635,000.00	93,322.92	49,406.25	43,916.67	0.00	6,916,875.00	2,195,833.33	0.00	<b>9,112,708.33</b>
45	Rockbridge Construction Ltd	254,000.00	6,350.00	6,350.00	0.00	0.00	889,000.00	0.00	0.00	<b>889,000.00</b>
46	Salini Nigeria Ltd	4,980,063.00	176,377.23	93,376.18	83,001.05	0.00	13,072,665.38	4,150,052.50	0.00	<b>17,222,717.88</b>
47	Saydoun Ltd	1,200,846.00	30,021.15	30,021.15	0.00	0.00	4,202,961.00	0.00	0.00	<b>4,202,961.00</b>
48	SCC Nigeria	6,188,800.00	219,186.67	116,040.00	103,146.67	0.00	16,245,600.00	5,157,333.33	0.00	<b>21,402,933.33</b>
49	Setraco Nigeria Ltd	10,056,360.00	356,162.75	188,556.75	167,606.00	0.00	26,397,945.00	8,380,300.00	0.00	<b>34,778,245.00</b>
50	Shepherds Value Pack	1,353,200.00	33,830.00	33,830.00	0.00	0.00	4,736,200.00	0.00	0.00	<b>4,736,200.00</b>
51	Soject Nig. Ltd	439,190.00	15,554.65	8,234.81	7,319.83	0.00	1,152,873.75	365,991.67	0.00	<b>1,518,865.42</b>
52	Star Advantage Co. Ltd	544,995.00	13,624.88	13,624.88	0.00	0.00	1,907,482.50	0.00	0.00	<b>1,907,482.50</b>

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53	Triacta Nigeria Ltd	2,252,200.00	79,765.42	42,228.75	37,536.67	0.00	5,912,025.00	1,876,833.33	0.00	<b>7,788,858.33</b>
54	West African Portland Cement	41,278,735.00	35,499.71	0.00	35,499.71	0.00	0.00	1,774,985.61	0.00	<b>1,774,985.61</b>
55	Zenith Construction Co. Ltd	2,438,000.00	60,950.00	60,950.00	0.00	0.00	8,533,000.00	0.00	0.00	<b>8,533,000.00</b>
	<b>TOTAL</b>		<b>7,689,078.08</b>	<b>6,207,991.75</b>	<b>1,177,642.98</b>	<b>303,443.35</b>	<b>869,118,844.48</b>	<b>58,882,149.24</b>	<b>18,206,600.70</b>	<b>946,207,594.41</b>

**Source: Companies/Entities/Relevant Government Agencies/Departments**



## Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010

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### Appendix 21

**Aggregated revenue loss to the Federation Account arising from price variations in the payment of Royalty on Granite, Laterite and Sand by Companies/Entities in 2009**

S/N o	Name of Companies	Royalty Paid	Total Volume mined	Tonnage of Granite	Tonnage of Laterite	Tonnage of Sand	Revenue Loss on Granite	Revenue loss on Laterite	Revenue Loss on Sand	Total Revenue Loss
1	Alren Construction Nig Ltd	195,825.00	6,935.47	3,671.72	3,263.75	0.00	514,040.63	163,187.50	0.00	677,228.13
2	Arab Contractors Nig Ltd	6,040,000.00	213,916.67	113,250.00	100,666.67	0.00	15,855,000.00	5,033,333.33	0.00	20,888,333.33
3	Associated Granite Industry (AGI)	1,250,000.00	31,250.00	31,250.00	0.00	0.00	4,375,000.00	0.00	0.00	4,375,000.00
4	Biwater Nig Ltd	18,289,409.00	457,235.23	457,235.23	0.00	0.00	64,012,931.50	0.00	0.00	64,012,931.50
5	Black Stone Quarry Ltd	660,000.00	16,500.00	16,500.00	0.00	0.00	2,310,000.00	0.00	0.00	2,310,000.00
6	Brono Prono & Co Nig Ltd	135,072.00	4,783.80	2,532.60	2,251.20	0.00	354,564.00	112,560.00	0.00	467,124.00
7	Bulettine Construction Company	960,400.00	34,014.17	18,007.50	16,006.67	0.00	2,521,050.00	800,333.33	0.00	3,321,383.33
8	C.C.E.C.C. Ltd	306,350.00	10,849.90	5,744.06	5,105.83	0.00	804,168.75	255,291.67	0.00	1,059,460.42
9	CCC Nigeria Ltd	2,775,000.00	98,281.25	52,031.25	46,250.00	0.00	7,284,375.00	2,312,500.00	0.00	9,596,875.00
10	CCNN Sokoto Cement Company	2,620,000.00	2,253.20	0.00	2,253.20	0.00	0.00	112,660.00	0.00	112,660.00
11	CGC Nig Ltd	2,765,240.00	97,935.58	51,848.25	46,087.33	0.00	7,258,755.00	2,304,366.67	0.00	9,563,121.67
12	CIBI Nig Ltd	1,475,000.00	1,475.00	1,475.00	0.00	0.00	206,500.00	0.00	0.00	206,500.00
13	CNC Eng Co Ltd	2,850,000.00	71,250.00	71,250.00	0.00	0.00	9,975,000.00	0.00	0.00	9,975,000.00
14	Construction Support Nig Ltd	1,001,654.00	50,082.70	0.00	0.00	50,082.70	0.00	0.00	3,004,962.00	3,004,962.00
15	Crush Stone Ltd	695,050.00	17,376.25	17,376.25	0.00	0.00	2,432,675.00	0.00	0.00	2,432,675.00
16	Crushed Rock Industries Nig. Ltd	1,455,000.00	36,375.00	36,375.00	0.00	0.00	5,092,500.00	0.00	0.00	5,092,500.00
17	Dangote Cement Company Plc	3,324,850.00	2,859.37	0.00	2,859.37	0.00	0.00	142,968.55	0.00	142,968.55
18	Dantata And Sawoe	1,022,400.00	36,039.60	19,170.00	16,358.40	511.20	2,683,800.00	817,920.00	30,672.00	3,532,392.00
19	Ebenezer Mining And Ceramic	712,360.00	17,809.00	17,809.00	0.00	0.00	2,493,260.00	0.00	0.00	2,493,260.00
20	Elegant One Ltd	105,942,321.00	2,648,558.03	2,648,558.03	0.00	0.00	370,798,123.50	0.00	0.00	370,798,123.50

**Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010**

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21	Enerco/Prorox Nig Ltd	2,911,172.00	103,104.01	54,584.48	48,519.53	0.00	7,641,826.50	2,425,976.67	0.00	10,067,803.17
22	ENL Company Ltd	2,627,700.00	93,064.38	49,269.38	43,795.00	0.00	6,897,712.50	2,189,750.00	0.00	9,087,462.50
23	Freedom Group	300,000.00	15,000.00	0.00	0.00	15,000.00	0.00	0.00	900,000.00	900,000.00
24	FW San Hi NIL Concept Ltd	1,308,000.00	32,700.00	32,700.00	0.00	0.00	4,578,000.00	0.00	0.00	4,578,000.00
25	Gitto Construction Ltd	1,467,000.00	51,956.25	27,506.25	24,450.00	0.00	3,850,875.00	1,222,500.00	0.00	5,073,375.00
26	Glossand Nigeria Ltd	2,645,062.00	132,253.10	0.00	0.00	132,253.10	0.00	0.00	7,935,186.00	7,935,186.00
27	GyataGyere Stone Crushing Ltd	13,650.00	341.25	341.25	0.00	0.00	47,775.00	0.00	0.00	47,775.00
28	Habibu Eng Nigeria	2,525,000.00	89,427.08	47,343.75	42,083.33	0.00	6,628,125.00	2,104,166.67	0.00	8,732,291.67
29	Hitech Construction Co.	552,400.00	13,810.00	13,810.00	0.00	0.00	1,933,400.00	0.00	0.00	1,933,400.00
30	Japaul Mines Product Ltd	4,732,630.00	118,315.75	118,315.75	0.00	0.00	16,564,205.00	0.00	0.00	16,564,205.00
31	Julius Berger Nigeria Ltd	5,155,520.00	182,591.33	96,666.00	85,925.33	0.00	13,533,240.00	4,296,266.67	0.00	17,829,506.67
32	Hajag Construction Company	273,000.00	6,825.00	6,825.00	0.00	0.00	955,500.00	0.00	0.00	955,500.00
33	Kopek Construction Ltd	231,000.00	8,181.25	4,331.25	3,850.00	0.00	606,375.00	192,500.00	0.00	798,875.00
34	M.F.W Dredging And Marine	2,702,000.00	135,100.00	0.00	0.00	135,100.00	0.00	0.00	8,106,000.00	8,106,000.00
35	Macdaniels Quarry	1,377,759.00	34,443.98	34,443.98	0.00	0.00	4,822,156.50	0.00	0.00	4,822,156.50
36	Madodel Nig. Ltd	2,427,115.00	121,355.75	0.00	0.00	121,355.75	0.00	0.00	7,281,345.00	7,281,345.00
37	Magcober Nig. Ltd	63,340.00	3,167.00	0.00	0.00	3,167.00	0.00	0.00	190,020.00	190,020.00
38	Master Rock Ltd	13,125,294.00	464,854.16	246,099.26	218,754.90	0.00	34,453,896.75	10,937,745.00	0.00	45,391,641.75
39	Milatex Nig Ltd	13,287,168.00	332,179.20	332,179.20	0.00	0.00	46,505,088.00	0.00	0.00	46,505,088.00
40	Mother Cat Nig Ltd	94,460.00	3,345.46	1,771.13	1,574.33	0.00	247,957.50	78,716.67	0.00	326,674.17
41	Moulds Engineering Ltd	1,018,534.00	25,463.35	25,463.35	0.00	0.00	3,564,869.00	0.00	0.00	3,564,869.00
42	Multiverse Resources Ltd	1,440,230.00	36,005.75	36,005.75	0.00	0.00	5,040,805.00	0.00	0.00	5,040,805.00
43	Niger Construction	1,739,382.00	43,484.55	43,484.55	0.00	0.00	6,087,837.00	0.00	0.00	6,087,837.00
44	Nigeria Road Construction Ltd	9,402,400.00	235,060.00	235,060.00	0.00	0.00	32,908,400.00	0.00	0.00	32,908,400.00
45	P.W. Nigeria Ltd	17,005,520.00	602,278.83	318,853.50	283,425.33	0.00	44,639,490.00	14,171,266.6	0.00	58,810,756.67

**Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010**

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46	Para Crushing Co Ltd	1,714,600.00	42,865.00	42,865.00	0.00	0.00	6,001,100.00	0.00	0.00	6,001,100.00
47	Paul B. Nig Plc	555,300.00	13,882.50	13,882.50	0.00	0.00	1,943,550.00	0.00	0.00	1,943,550.00
48	Picollo Bruneli Engineering Ltd	12,259,590.00	306,489.75	306,489.75	0.00	0.00	42,908,565.00	0.00	0.00	42,908,565.00
49	Prodeco Prod Dev. Co. Ltd	722,460.00	18,061.50	18,061.50	0.00	0.00	2,528,610.00	0.00	0.00	2,528,610.00
50	Pure Chem Industry	3,275,850.00	2,817.23	0.00	2,817.23	0.00	0.00	140,861.55	0.00	140,861.55
51	R.C.F Nig Ltd	 NEITI Nigeria Extractive Industries Transparency Initiative	195,694.26	103,602.84	92,091.42	0.00	14,504.00	 HARUNA YAHAYA & CO. (Chartered Accountants)	0.00	19,108,968.96
52	Ratcon Construction Company	47,666,055.00	1,191,651.38	1,191,651.38	0.00	0.00	166,831,192.50	0.00	0.00	166,831,192.50
53	Reynold Construction Nigeria Ltd	5,708,549.00	202,177.78	107,035.29	95,142.48	0.00	14,984,941.13	4,757,124.17	0.00	19,742,065.29
54	Road Nig Ltd	2,280,000.00	80,750.00	42,750.00	38,000.00	0.00	5,985,000.00	1,900,000.00	0.00	7,885,000.00
55	Rockbridge Construction Ltd	1,018,534.00	25,463.35	25,463.35	0.00	0.00	3,564,869.00	0.00	0.00	3,564,869.00
56	Salini Nigeria Ltd	1,440,230.00	51,008.15	27,004.31	24,003.83	0.00	3,780,603.75	1,200,191.67	0.00	4,980,795.42
57	Saydoun Ltd	1,736,382.00	43,409.55	43,409.55	0.00	0.00	6,077,337.00	0.00	0.00	6,077,337.00
58	SCC Nigeria	8,938,400.00	316,568.33	167,595.00	148,973.33	0.00	23,463,300.00	7,448,666.67	0.00	30,911,966.67
59	Setraco Nigeria Ltd	15,415,520.00	545,966.33	289,041.00	256,925.33	0.00	40,465,740.00	12,846,266.67	0.00	53,312,006.67
60	Shepherds Value Pack	1,714,600.00	42,865.00	42,865.00	0.00	0.00	6,001,100.00	0.00	0.00	6,001,100.00
61	Soject Nig. Ltd	555,300.00	19,666.88	10,411.88	9,255.00	0.00	1,457,662.50	462,750.00	0.00	1,920,412.50
62	Soleh Boneh	12,259,590.00	434,193.81	229,867.31	204,326.50	0.00	32,181,423.75	10,216,325.00	0.00	42,397,748.75
63	Star Advantage Co. Ltd	730,885.00	18,272.13	18,272.13	0.00	0.00	2,558,097.50	0.00	0.00	2,558,097.50
64	Triacta Nigeria Ltd	3,275,850.00	116,019.69	61,422.19	54,597.50	0.00	8,599,106.25	2,729,875.00	0.00	11,328,981.25
65	Unicem Ltd	5,525,485.00	4,751.92	0.00	4,751.92	0.00	0.00	237,595.86	0.00	237,595.86
66	West African Portland Cement	47,666,055.00	40,992.81	0.00	40,992.81	0.00	0.00	2,049,640.37	0.00	2,049,640.37
67	Zeberced Ltd	7,264,673.00	181,616.83	181,616.83	0.00	0.00	25,426,355.50	0.00	0.00	25,426,355.50
68	Zenith Construction Co. Ltd	3,008,000.00	75,200.00	75,200.00	0.00	0.00	10,528,000.00	0.00	0.00	10,528,000.00
	<b>TOTAL</b>		<b>10,710,471.79</b>	<b>8,287,644.49</b>	<b>1,965,357.54</b>	<b>457,469.75</b>	<b>1,160,270,229.13</b>	<b>98,267,877.15</b>	<b>27,448,185.00</b>	<b>1,285,986,291.28</b>

Source: Companies/Entities/Relevant Government Agencies/Departments

## Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010

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### Appendix 22

#### **Aggregated revenue loss to the Federation Account arising from price variations in the payment of Royalty on Granite, Laterite and Sand by Companies/Entities in 2010**

S/No	Name of Companies	Royalty Paid	Total Volume mined	Tonnage of Granite	Tonnage of Laterite	Tonnage of Sand	Revenue Loss on Granite	Revenue loss on Laterite	Revenue Loss on Sand
1	Alren Construction Nig Ltd	575,000.00	20,364.58	10,781.25	9,583.33		1,509,375.00	479,166.67	-
2	Arab Contractors Nig Ltd	26,930,730.00	953,796.69	504,951.19	448,845.50		70,693,166.25	22,442,275.00	-
3	Associated Granite Industry (AGI)	734,172.00	18,354.30	18,354.30	0.00		2,569,602.00	-	-
4	Biwater Nig Ltd	165,800.00	4,145.00	4,145.00	0.00		580,300.00	-	-
5	Black Stone Quarry Ltd	2,678,890.00	66,972.25	66,972.25	0.00		9,376,115.00	-	-
6	Brono Prono & Co Nig Ltd	6,229,250.00	220,619.27	116,798.44	103,820.83		16,351,781.25	5,191,041.67	-
7	Bullettine Construction Company	657,100.00	23,272.29	12,320.63	10,951.67		1,724,887.50	547,583.33	-
8	Bullet International Ltd	750,000.00	26,562.50	14,062.50	12,500.00		1,968,750.00	625,000.00	-
9	C.C.E.C.C. Ltd	4,474,500.00	158,471.88	83,896.88	74,575.00		11,745,562.50	3,728,750.00	-
10	CCC Nigeria Ltd	9,175,350.00	324,960.31	172,037.81	152,922.50		24,085,293.75	7,646,125.00	-
11	CCNN Sokoto Cement Company	23,671,450.00	20,357.45	0.00	20,357.45		-	1,017,872.35	-
12	CGC Nig Ltd	2,996,959.00	106,142.30	56,192.98	49,949.32		7,867,017.38	2,497,465.83	-
13	CIBI Nig Ltd	247,230.00	247.23	247.23	0.00		34,612.20	-	-
14	CNC Eng Co Ltd	7,772,500.00	194,312.50	194,312.50	0.00		27,203,750.00	-	-
15	Construction Support Nig Ltd	2,811,777.00	140,588.85	0.00	0.00	140,588.85	-	-	8,435,331.00
16	Crush Stone Ltd	2,251,000.00	56,275.00	56,275.00	0.00		7,878,500.00	-	-
17	Crushed Rock Industries Nig. Ltd	13,325,170.00	333,129.25	333,129.25	0.00		46,638,095.00	-	-
18	Dangote Cement Company Plc	195,586,880.00	168,204.72	0.00	168,204.72		-	8,410,235.84	-
19	Dantata And Sawoe	14,520,439.00	511,845.47	272,258.23	232,327.02	7,260.22	38,116,152.38	11,616,351.20	435,613.17
20	Ebenezer Mining And Ceramic	390,000.00	9,750.00	9,750.00	0.00		1,365,000.00	-	-
21	Elegant One Ltd	1,391,520.00	34,788.00	34,788.00	0.00		4,870,320.00	-	-
22	Enerco/Prorox Nig Ltd	1,293,550.00	45,813.23	24,254.06	21,559.17		3,395,568.75	1,077,958.33	-
23	ENL Company Ltd	1,843,630.00	65,295.23	34,568.06	30,727.17		4,839,528.75	1,536,358.33	-
24	Freedom Group	333,650.00	16,682.50	0.00	0.00	16,682.50	-	-	1,000,950.00

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25	FW San Hi NIL Concept Ltd	4,308,800.00	107,720.00	107,720.00	0.00		15,080,800.00	-	-	-
26	Georgio Rocks Ltd	4,633,200.00	115,830.00	115,830.00	0.00		16,216,200.00	-	-	-
27	Gilmor Engineering	1,629,240.00	57,702.25	30,548.25	27,154.00		4,276,755.00	1,357,700.00	-	-
28	Gitto Construction Ltd	925,120.00	32,764.67	17,346.00	15,418.67		2,428,440.00	770,933.33	-	-
29	Glossand Nigeria Ltd	712,500.00	35,625.00	0.00	0.00	35,625.00	-	-	2,137,500.00	
30	GyataGyere Stone Crushing Ltd	1,142,842.00	28,571.05	28,571.05	0.00		3,999,947.00	-	-	-
31	Habibu Eng Nigeria	1,767,875.00	62,612.24	33,147.66	29,464.58		4,640,671.88	1,473,229.17	-	-
32	Hitech Construction Co.	390,000.00	9,750.00	9,750.00	0.00		1,365,000.00	-	-	-
33	Hongyun Nig. Ltd	3,402,014.00	85,050.35	85,050.35	0.00		11,907,049.00	-	-	-
34	Japaul Mines Product Ltd	336,000.00	8,400.00	8,400.00	0.00		1,176,000.00	-	-	-
35	Julius Berger Nigeria Ltd	473,000.00	16,752.08	8,868.75	7,883.33		1,241,625.00	394,166.67	-	-
36	Hajag Construction Company	98,137,479.00	2,453,436.98	2,453,436.98	0.00		343,481,176.50	-	-	-
37	Kopek Construction Ltd	4,837,870.00	171,341.23	90,710.06	80,631.17		12,699,408.75	4,031,558.33	-	-
38	M.F.W Dredging And Marine	2,337,000.00	116,850.00	0.00	0.00	116,850.00	-	-	7,011,000.00	
39	Macdaniels Quarry	3,033,000.00	75,825.00	75,825.00	0.00		10,615,500.00	-	-	-
40	Madodel Nig. Ltd	570,000.00	28,500.00	0.00	0.00	28,500.00	-	-	1,710,000.00	
41	Master Rock Ltd	517,552.00	12,938.80	12,938.80	0.00		1,811,432.00	-	-	-
42	Milatek Nig Ltd	2,745,080.00	68,627.00	68,627.00	0.00		9,607,780.00	-	-	-
43	Mother Cat Nig Ltd	4,232,923.00	149,916.02	79,367.31	70,548.72		11,111,422.88	3,527,435.83	-	-
44	Moulds Engineering Ltd	1,185,500.00	29,637.50	29,637.50	0.00		4,149,250.00	-	-	-
45	Multiverse Resources Ltd	3,479,354.00	86,983.85	86,983.85	0.00		12,177,739.00	-	-	-
46	Niger Construction	323,480.00	8,087.00	8,087.00	0.00		1,132,180.00	-	-	-
47	Nigeria Road Construction Ltd	235,000.00	5,875.00	5,875.00	0.00		822,500.00	-	-	-
48	P.W. Nigeria Ltd	7,671,331.00	271,692.97	143,837.46	127,855.52		20,137,243.88	6,392,775.83	-	-
49	Para Crushing Co Ltd	3,968,320.00	99,208.00	99,208.00	0.00		13,889,120.00	-	-	-
50	Paul B. Nig Plc	717,000.00	17,925.00	17,925.00	0.00		2,509,500.00	-	-	-
51	Picollo Bruneli Engineering Ltd	100,000.00	2,500.00	2,500.00	0.00		350,000.00	-	-	-
52	Prodeco Prod Dev. Co. Ltd	967,541.00	24,188.53	24,188.53	0.00		3,386,393.50	-	-	-
53	Pure Chem Industry	1,779,597.00	1,530.45	0.00	1,530.45	-	76,522.67	-	-	-
54	R.C.F Nig Ltd	300,000.00	10,625.00	5,625.00	5,000.00		787,500.00	250,000.00	-	-
55	Ratcon Construction Company	12,347,178.00	308,679.45	308,679.45	0.00		43,215,123.00	-	-	-
56	Reynold Construction	9,262,038.00	328,030.51	173,663.21	154,367.30		24,312,849.75	7,718,365.00	-	-

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	Nigeria Ltd									
57	Road Nig Ltd	994,335.00	35,216.03	18,643.78	16,572.25		2,610,129.38	828,612.50	-	-
58	Rockbridge Construction Ltd	161,200.00	4,030.00	4,030.00	0.00		564,200.00	-	-	-
59	Salini Nigeria Ltd	5,918,084.00	209,598.81	110,964.08	98,634.73		15,534,970.50	4,931,736.67	-	-
60	Saydoun Ltd	1,377,111.00	34,427.78	34,427.78	0.00		4,819,888.50	-	-	-
61	SCC Nigeria	7,917,675.00	280,417.66	148,456.41	131,961.25		20,783,896.88	6,598,062.50	-	-
62	Setraco Nigeria Ltd	16,858,120.00	597,058.42	316,089.75	280,968.67		44,252,565.00	14,048,433.33	-	-
63	Shepherds Value Pack	1,125,300.00	28,132.50	28,132.50	0.00		3,938,550.00	-	-	-
64	Soject Nig. Ltd	244,500.00	8,659.38	4,584.38	4,075.00		641,812.50	203,750.00	-	-
65	Soleh Boneh	942,900.00	33,394.38	17,679.38	15,715.00		2,475,112.50	785,750.00	-	-
66	Star Advantage Co. Ltd	846,466.00	21,161.65	21,161.65	0.00		2,962,631.00	-	-	-
67	Triacta Nigeria Ltd	2,402,190.00	85,077.56	45,041.06	40,036.50		6,305,748.75	2,001,825.00	-	-
68	Unicem Ltd	33,566,391.00	28,867.10	0.00	28,867.10		-	1,443,354.81	-	-
69	West African Portland Cement	55,868,777.00	48,047.15	0.00	48,047.15		-	2,402,357.41	-	-
70	Zeberced Ltd	10,054,440.00	251,361.00	251,361.00	0.00		35,190,540.00	-	-	-
71	Zenith Construction Co. Ltd	4,064,000.00	101,600.00	101,600.00	0.00		14,224,000.00	-	-	-
	<b>TOTAL</b>		<b>10,121,176.12</b>	<b>7,254,614.50</b>	<b>2,521,055.05</b>	<b>345,506.57</b>	<b>1,015,646,029.83</b>	<b>126,052,752.62</b>	<b>20,730,394.17</b>	

**Source: Companies/Entities/Relevant Government Agencies/Departments**

## APPENDIX 23

<b>SUMMARY OF STATE BY STATE ANALYSIS OF ROYALTY PAYMENTS ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR</b>							
S/NO	STATE	2007	2008	2009	2010	TOTAL	% CONTRIBUTION
		₦	₦	₦	₦	₦	%
1	ABIA	-	6,483,100	7,484,666	6,990,000	<b>20,957,766</b>	0.91
2	ABUJA	57,321,679	87,102,399	88,757,520	147,004,016	<b>380,185,614</b>	16.58
3	ADAMAWA	393,800	391,600	626,208	1,014,000	<b>2,425,608</b>	0.11
4	AKWA IBOM	81,750	23,095,200	28,424,960	7,334,174	<b>58,936,084</b>	2.57
5	ANAMBRA	7,647,858	-	657,482	2,910,000	<b>11,215,340</b>	0.49
6	BAUCHI	1,097,905	2,988,760	6,084,410	5,585,060	<b>15,756,135</b>	0.69
7	BAYELSA	-	-	-	-	-	0.00
8	BENUE	348,200	23,666,825	47,785,079	49,535,765	<b>121,335,869</b>	5.29
9	BORNO	278,000	-	-	222,800	<b>500,800</b>	0.02
10	CROSS RIVERS	22,427,900	32,982,507	55,128,875	77,879,395	<b>188,418,677</b>	8.22
11	DELTA	2,947,500		593,656	814,880	<b>4,356,036</b>	0.19
12	EBONYI	15,857,987	29,737,610	38,143,615	24,611,270	<b>108,350,482</b>	4.72
13	EDO	3,923,211	4,696,326	5,359,672	6,649,799	<b>20,629,008</b>	0.90
14	EKITI	-	-	620,000	-	<b>620,000</b>	0.03
15	ENUGU	3,272,720	-	-	-	<b>3,272,720</b>	0.14
16	GOMBE	35,629,801	28,420,000	24,356,215	28,376,898	<b>116,782,914</b>	5.09
17	IMO	-	1,194,960	1,532,250	-	<b>2,727,210</b>	0.12
18	JIGAWA	-	90,000	352,408	2,772,874	<b>3,215,282</b>	0.14
19	KADUNA	9,178,020	9,288,494	10,386,937	3,339,757	<b>32,193,208</b>	1.40
20	KANO	3,807,098	4,290,800	8,000,920	4,165,110	<b>20,263,928</b>	0.88
21	KATSINA	1,206,680	1,048,753	800,498	5,783,310	<b>8,839,241</b>	0.39
22	KEBBI	-	-	1,400,000	2,011,710	<b>3,411,710</b>	0.15
23	KOGI	66,261,152	67,806,360	101,298,540	164,774,715	<b>400,140,767</b>	17.45
24	KWARA	278,440	3,973,907	139,320	439,100	<b>4,830,767</b>	0.21
25	LAGOS	41,693,114	49,627,570	13,745,023	31,222,417	<b>136,288,124</b>	5.94

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26	NASARAWA	113,442	-	1,600,000	1,250,000	<b>2,963,442</b>	0.13
27	NIGER	6,974,387	6,758,321	3,028,770	2,368,250	<b>19,129,728</b>	0.83
28	OGUN	65,256,668	76,857,408	96,915,110	104,502,199	<b>343,531,385</b>	14.98
29	ONDO	829,260	3,282,370	2,290,080	1,244,600	<b>7,646,310</b>	0.33
30	OSUN	-	-	-	-	-	0.00
31	OYO	28,700,225	36,617,294	33,098,924	29,210,996	<b>127,627,439</b>	5.56
32	PLATEAU	3,096,020	2,951,989	3,136,413	3,448,676	<b>12,633,098</b>	0.55
33	RIVERS	12,224,771	11,939,854	5,062,359	3,304,541	<b>32,531,525</b>	1.42
34	SOKOTO	13,722,605	12,841,164	19,763,550	25,065,785	<b>71,393,104</b>	3.11
35	TARABA	24,000	857,817	-	4,411,964	<b>5,293,781</b>	0.23
36	YOBÉ	1,679,025	-	-	824,590	<b>2,503,615</b>	0.11
37	ZAMFARA	321,750	869,502	610,000	817,875	<b>2,619,127</b>	0.11
	<b>TOTAL</b>	<b>406,594,968</b>	<b>529,860,890</b>	<b>607,183,460</b>	<b>749,886,526</b>	<b>2,293,525,844</b>	<b>100.00</b>

**Source: Companies/Entities/Relevant Government Agencies/Departments**

## APPENDIX 24

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES  
COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID  
MINERALS SECTOR IN ABIA STATE  
PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	CCC Nig. Ltd	Abia	Construction	Granite	3,739,400
2.	Enerco/ProroxNig. Ltd	Abia	Construction	Granite	298,700
3.	Setraco Nig. Ltd	Abia	Construction	Granite	2,445,000
	<b>TOTAL</b>				<b>6,483,100</b>

**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	CCC Nig. Ltd	Abia	Construction	Granite	1,409,520
2.	Crush Stone Ltd	Abia	Commercial quarry	Granite	250,000
3.	Reynold Construction Nig. Ltd	Abia	Construction	Granite	1,792,146
4.	Setraco Nig. Ltd	Abia	Construction	Granite	4,033,000
	<b>TOTAL</b>				<b>7,484,666</b>

**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	CCC Nig. Ltd	Abia	Construction	Granite	2,520,000
2.	Crush Stone Ltd	Abia	Commercial quarry	Granite	190,000
3.	Setraco Nig. Ltd	Abia	Construction	Granite	4,280,000
	<b>TOTAL</b>				<b>6,990,000</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES  
COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID  
MINERALS SECTOR IN FCT, ABUJA  
PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1	Arab Contractors Nig Ltd	Abuja	Construction	Granite	4,237,367
2	Crushed Rock Industries Nig. Ltd	Abuja	Quarry	Granite	8,362,320
3	Dantata and Sawoe	Abuja	Construction	Granite, laterite	6,057,247
4	Gilmor Engineering	Abuja	Construction	Granite, laterite	1,437,360
5	Julius Berger Nig. Plc	Abuja	Construction	Granite, laterite	23,925,383
6	Reynold Construction Nig. Ltd	Abuja	Construction	Granite, laterite	6,263,850
7	Salini Nig. Ltd	Abuja	Construction	Granite, laterite	4,175,752
8	SCC Nig. Ltd	Abuja	Construction	Granite, laterite	2,300,400
9	Setraco Nig. Ltd	Abuja	Construction	Granite, laterite	562,000
	<b>TOTAL</b>				<b>57,321,679</b>

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**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1	Arab Contractors Nig Ltd	Abuja	Construction	Granite	14,167,200
2	C.C.E.C.C. Ltd	Abuja	Construction	Granite, laterite	2,456,920
3	Crushed Rock Industries Nig. Ltd	Abuja	Quarry	Granite	11,337,920
4	Dantata and Sawoe	Abuja	Construction	Granite, laterite	4,892,000
5	Gilmor Engineering	Abuja	Construction	Granite, laterite	1,206,840
6	Hongyun Nig. Ltd	Abuja	Commercial quarry	Granite, laterite	336,000
7	Julius Berger Nig. Plc	Abuja	Construction	Granite, laterite	31,486,235
8	Reynold Construction Nig. Ltd	Abuja	Construction	Granite, laterite	10,325,838
9	Salini Nig. Ltd	Abuja	Construction	Granite, laterite	2,944,386
10	SCC Nig. Ltd	Abuja	Construction	Granite, laterite	5,956,700
11	Setraco Nig. Ltd	Abuja	Construction	Granite, laterite	1,992,360
	<b>TOTAL</b>				<b>87,102,399</b>

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**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1	Arab Contractors Nig. Ltd	Abuja	Construction	Granite, laterite	18,050,129
2	C.C.E.C.C. Ltd	Abuja	Construction	Granite	979,720
3	Crushed Rock Industries Nig. Ltd	Abuja	Commercial quarry	Granite	5,803,000
4	Dantata and Sawoe	Abuja	Construction	Granite, laterite	2,220,000
5	Gilmor Engineering	Abuja	Construction	Granite, laterite	2,765,240
6	Hongyun Nig. Ltd	Abuja	Commercial quarry	Granite, laterite	1,606,000
7	Julius Berger Nig. Plc	Abuja	Construction	Granite, laterite	29,406,610
8	Reynold Construction Nig. Ltd	Abuja	Construction	Granite, laterite	12,824,988
9	Salini Nig. Ltd	Abuja	Construction	Granite, laterite	612,080
10	SCC Nig. Ltd	Abuja	Construction	Granite, laterite	7,225,080
11	Zeberced Ltd	Abuja	Commercial quarry	Granite	7,264,673
	<b>TOTAL</b>				<b>88,757,520</b>

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**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1	Arab Contractors Nig. Ltd	Abuja	Construction	Granite, laterite	19,837,418
2	C.C.E.C.C. Ltd	Abuja	Construction	Granite, laterite	3,191,800
3	CGC Nig.Ltd	Abuja	Construction	Granite, laterite	900,669
4	Crushed Rock Industries Nig. Ltd	Abuja	Commercial quarry	Granite	1,416,215
5	Dantata and Sawoe	Abuja	Construction	Granite, laterite	7,978,942
6	ENL Nig. Ltd	Abuja	Construction	Granite, laterite	1,301,911
7	Gilmor Engineering	Abuja	Construction	Granite, laterite	3,132,420
8	Hongyun Nig. Ltd	Abuja	Commercial quarry	Granite	491,000
9	Julius Berger Nig. Plc	Abuja	Construction	Granite, laterite	58,270,720
10	PW Nig. Ltd	Abuja	Construction	Granite, laterite	4,270,600
11	Reynold Construction Nig. Ltd	Abuja	Construction	Granite, laterite	22,504,749
12	Salini Nig. Ltd	Abuja	Construction	Granite, laterite	5,771,132
13	SCC Nig. Ltd	Abuja	Construction	Granite, laterite	7,459,000
14	Setraco Nig. Ltd	Abuja	Construction	Granite, laterite	100,000
15	Zeberced Ltd	Abuja	Commercial quarry	Granite	10,377,440
	<b>TOTAL</b>				<b>147,004,016</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES  
COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID  
MINERALS SECTOR IN ADAMAWA STATE  
PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED <u>/QUARRIED</u>	N
1.	Nigeria Road Construction Ltd	Adamawa	Construction	Granite, Laterite	<b>393,800</b>

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED <u>/QUARRIED</u>	N
1.	Nigeria Road Construction Ltd	Adamawa	Construction	Granite, Laterite	<b>391,600</b>

**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED <u>/QUARRIED</u>	N
1.	Nigeria Road Construction Ltd	Adamawa	Construction	Granite, Laterite	<b>626,208</b>

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**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Nigeria Road Construction Ltd	Adamawa	Construction	Granite, Laterite	599,000
2	PW Nig. Ltd	Adamawa	Construction	Granite, Laterite	415,000
	<b>TOTAL</b>				<b>1,014,000</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN AKWA IBOM STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Julius Berger Nig. Plc.	Akwa Ibom	Construction	Granite, Laterite	81,750
	<b>TOTAL</b>				<b>81,750</b>

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Julius Berger Nig. Plc.	Akwa Ibom	Construction	Granite, Laterite	23,095,200
	<b>TOTAL</b>				<b>23,095,200</b>

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**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Julius Berger Nig. Plc.	AkwaIbom	Construction	Granite, Laterite	28,074,960
2.	Mother Cat Nig. Ltd	AkwaIbom	Construction	Granite, Laterite	350,000
	<b>TOTAL</b>				<b>28,424,960</b>

**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Julius Berger Nig. Plc.	AkwaIbom	Construction	Granite, Laterite	<b>6,843,900</b>
2.	Mother Cat Nig. Ltd	AkwaIbom	Construction	Granite, Laterite	<b>490,274</b>
	<b>TOTAL</b>				<b>7,334,174</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN ANAMBRA STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Julius Berger Nig. Plc.	Anambra	Construction	Granite, Laterite	1,628,480
2.	Reynold Construction Nig. Ltd	Anambra	Construction	Granite, Laterite	6,019,378
	<b>TOTAL</b>				<b>7,647,858</b>

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**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	CCC Nig. Ltd	Anambra	Construction	Granite, Laterite	657,482
	<b>TOTAL</b>				<b>657,482</b>

**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	CCC Nig.Ltd	Anambra	Construction	Granite, Laterite	2,910,000
	<b>TOTAL</b>				<b>2,910,000</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES  
COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID  
MINERALS SECTOR IN BAUCHI STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Julius Berger Nig. Ltd	Bauchi	Construction	Granite	6,015
2.	Mother Cat Nig. Ltd	Bauchi	Construction	Granite	311,890
3.	Setraco Nig. Ltd	Bauchi	Construction	Granite	780,000
	<b>TOTAL</b>				<b>1,097,905</b>

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**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Borni Prono& Co. Nig. Ltd	Bauchi	Construction	Granite	234,000
2.	Mother Cat Nig. Ltd	Bauchi	Construction	Granite	324,560
3.	Setraco Nig. Ltd	Bauchi	Construction	Granite	1,780,000
4.	Triacta Nig. Ltd	Bauchi	Construction	Granite	650,200
	<b>TOTAL</b>				<b>2,988,760</b>

**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Mother Cat Nig. Ltd	Bauchi	Construction	Granite	1,066,960
2.	Setraco Nig. Ltd	Bauchi	Construction	Granite	4,005,000
3.	Triacta Nig. Ltd	Bauchi	Construction	Granite	1,012,450
	<b>TOTAL</b>				<b>6,084,410</b>

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**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Boroni Prono& Co. Nig. Ltd	Bauchi	Construction	Granite	253,000
2	Mother Cat Nig. Ltd	Bauchi	Construction	Granite	997,560
3	Setraco Nig. Ltd	Bauchi	Construction	Granite	3,785,000
4	Triacta Nig. Ltd	Bauchi	Construction	Granite	549,500
	<b>TOTAL</b>				<b>5,585,060</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN BENUE STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1	Rockbridge Construction Ltd	Benue	Construction	Granite, Laterite	348,200
	<b>TOTAL</b>				<b>348,200</b>

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**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
	Bulettine Construction Company	Benue	Construction	Granite, Laterite	150,000
	Dangote Cement Company Plc	Benue	Manufacturing, Mining	Limestone, sand, kaolin	21,265,715
	Dantata & Sawoe	Benue	Construction	Granite, Laterite	1,880,000
	PW Nig. Ltd	Benue	Construction	Granite, Laterite	267,110
	Rockbridge Construction Ltd	Benue	Construction	Granite, Laterite	254,000
	<b>TOTAL</b>				<b>23,666,825</b>

**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Dangote Cement Company Plc	Benue	Manufacturing, Mining	Limestone	40,186,795
2.	Dantata & Sawoe	Benue	Construction	Granite, Laterite	5,740,000
3	Hajiaq Construction Company	Benue	Construction	Granite, Laterite	185,000
4	PW Nig. Ltd	Benue	Construction	Granite, Laterite	654,750
5	Rockbridge Construction Ltd	Benue	Construction	Granite, Laterite	1,018,534
	<b>TOTAL</b>				<b>47,785,079</b>

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**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Bulettine Construction Company	Benue	Construction	Granite, Laterite	150,000
2.	Dangote Cement Company Plc	Benue	Manufacturing, Mining	Limestone, sand, kaolin	44,099,925
3.	Dantata & Sawoe	Benue	Construction	Granite, Laterite	3,705,390
4	Hajiaq Construction Company	Benue	Construction	Granite, Laterite	190,000
5	PW Nig. Ltd	Benue	Construction	Granite, Laterite	1,229,250
6	Rockbridge Construction Ltd	Benue	Construction	Granite, Laterite	161,200
	<b>TOTAL</b>				<b>49,535,765</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN BORNO STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	TONNE S	N
1	CGC Nig. Ltd	Borno	Construction	Laterite		278,00 0
	<b>TOTAL</b>					<b>278,00 0</b>

**Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010**

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**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	TONNES	N
1	CGC Nig. Ltd	Borno	Construction	Laterite		222,800
	<b>TOTAL</b>					<b>222,800</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN CROSS RIVER STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Arab Contractors Nig. Ltd	Cross River	Construction	Granite, Laterite	120,000
2.	Crush Rock Industry Nig. Ltd	Cross River	Commercial quarry	Granite	8,369,980
3.	Hitech Construction	Cross River	Construction	Granite, Laterite	2,496,360
4.	Julius Berger Nig. Plc	Cross River	Construction	Granite, Laterite	8,975,360
5.	Mother Cat Nig. Ltd	Cross River	Construction	Granite, Laterite	394,000
6.	PicolloBruneli Engineering Ltd.	Cross River	Construction	Granite	433,000
7.	Zenith Construction Co. Ltd	Cross River	Construction	Granite	1,639,200
	<b>TOTAL</b>				<b>22,427,900</b>

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**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	C.C.E.C.C. Ltd	Cross River	Construction	Granite	382,000
2.	Crush Stone Nig. Ltd	Cross River	Commercial quarry	Granite	1,640,000
3.	Crush Rock Industry Nig. Ltd	Cross River	Commercial quarry	Granite	9,798,180
4.	Hitech Construction	Cross River	Construction	Granite, Laterite	2,635,510
5.	Julius Berger Nig. Plc	Cross River	Construction	Granite, Laterite	13,205,780
6.	Mother Cat Nig Ltd	Cross River	Construction	Granite, Laterite	413,360
7.	Reynold Construction Nig. Ltd	Cross River	Construction	Granite, Laterite	674,162
8.	Setraco Nig. Ltd	Cross River	Construction	Granite, Laterite	1,250,520
9.	Star Advantage Co. Ltd	Cross River	Commercial quarry	Granite	544,995
10	Zenith Construction Co. Ltd	Cross River	Construction	Granite, Laterite	2,438,000
	<b>TOTAL</b>				<b>32,982,507</b>

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**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	C.C.E.C.C. Ltd	Cross River	Construction	Granite	690,600
2.	Crush Stone Nig. Ltd	Cross River	Commercial quarry	Granite	300,000
3.	Crush Rock Industry Nig. Ltd	Cross River	Commercial quarry	Granite	7,583,680
4.	Hitech Construction	Cross River	Construction	Granite, Laterite	3,360,400
5.	Julius Berger Nig. Plc	Cross River	Construction	Granite, Laterite	21,262,600
6.	Mother Cat Nig Ltd	Cross River	Construction	Granite, Laterite	106,400
7.	Reynold Construction Nig. Ltd	Cross River	Construction	Granite, Laterite	11,495,022
8.	Setraco Nig. Ltd	Cross River	Construction	Granite, Laterite	1,365,800
9.	Star Advantage Co. Ltd	Cross River	Commercial quarry	Granite	730,888
10.	Unicem Ltd	Cross River	Construction	Granite, Laterite	5,525,485
11	Zenith Construction Co. Ltd	Cross River	Construction	Granite, Laterite	3,008,000
	<b>TOTAL</b>				<b>55,428,875</b>

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**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	C.C.E.C.C. Ltd	Cross River	Construction	Granite	40,000
2.	Crush Stone Nig. Ltd	Cross River	Commercial quarry	Granite	190,000
3.	Crush Rock Industry Nig. Ltd	Cross River	Commercial quarry	Granite	5,776,200
4.	Hitech Construction	Cross River	Construction	Granite, Laterite	3,402,014
5.	Julius Berger Nig. Plc	Cross River	Construction	Granite, Laterite	16,335,999
6.	Reynold Construction Nig. Ltd	Cross River	Construction	Granite, Laterite	10,641,065
7.	Setraco Nig. Ltd	Cross River	Construction	Granite, Laterite	1,471,520
8.	Star Advantage Co. Ltd	Cross River	Commercial quarry	Granite	881,406
9.	Unicem Ltd	Cross River	Construction	Granite, Laterite	36,241,191
10	Zenith Construction Co. Ltd	Cross River	Construction	Granite, Laterite	2,900,000
	<b>TOTAL</b>				<b>77,879,395</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN DELTA STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Julius Berger Nig. Plc	Delta	construction	laterite	2,947,500

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Beta Glass Plc	Delta	Manufacturing	Silica	1,290,412

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**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Beta Glass Plc	Delta	Manufacturing	Silica	<b>593,656</b>

**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Beta Glass Plc	Delta	Manufacturing	Silica	<b>814,880</b>

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**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN EBONYI STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Crush Rock Industry Nig. Ltd	Ebonyi	Commercial quarry	Granite	14,307,880
2.	Enerco/ProroxNig. Ltd	Ebonyi	construction	Granite, laterite	1,071,443
3.	Julius Berger Nig. Plc	Ebonyi	construction	Granite, laterite	478,664
	<b>TOTAL</b>				<b>15,857,987</b>

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Crush Rock Industry Nig. Ltd	Ebonyi	Commercial quarry	Granite	14,590,520
2.	Enerco/ProroxNig. Ltd	Ebonyi	construction	Granite, laterite	8,922,510
3.	Julius Berger Nig. Plc	Ebonyi	construction	Granite, laterite	5,474,580
4.	Setraco Nig. Ltd	Ebonyi	construction	Dolomite, laterite	750,000
	<b>TOTAL</b>				<b>29,737,610</b>

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**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Alren Construction Nig. Ltd	Ebonyi	Mining	Dolerite , granite	490,000
2.	Crush Stone Nig. Ltd	Ebonyi	Commercial quarry	Dolerite ,Granite	350,000
3.	Crush Rock Industry Nig. Ltd	Ebonyi	Commercial quarry	Dolerite ,Granite	13,359,800
4.	Elegant One Ltd	Ebonyi	Mining	Dolerite , granite	384,576
5.	Enerco/ProroxNig Ltd	Ebonyi	construction	Granite, laterite	1,317,310
6.	Julius Berger Nig. Plc	Ebonyi	construction	Granite, laterite	16,680,590
7.	Macdaniels Quarry	Ebonyi	Commercial quarry	Limestone, Dolerite	300,000
8.	Paul B. Nig. Plc	Ebonyi	Construction	Granite	233,000
9.	RCF Nig. Limited	Ebonyi	Commercial quarry	Limestone, Dolerite	63,340
10.	Setraco Nig. Ltd	Ebonyi	construction	dolomite, laterite	5,315,000
	<b>TOTAL</b>				<b>38,493,61 6</b>

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**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Alren Construction Nig Ltd	Ebonyi	Mining	Dolerite , granite	575,000
2.	Crush Stone Nig. Ltd	Ebonyi	Commercial quarry	Dolerite ,Granite	1,599,000
3.	Crush Rock Industry Nig. Ltd	Ebonyi	Commercial quarry	Dolerite ,Granite	10,999,200
4.	Elegant One Ltd	Ebonyi	Mining	Dolerite , granite	1,286,120
5.	Enerco/ProroxNig Ltd	Ebonyi	construction	Granite, laterite	1,293,550
6.	Macdaniels Quarry	Ebonyi	Commercial quarry	Limestone, Dolerite	3,033,000
7.	Master Rock Holdings	Ebonyi	Commercial quarry	Limestone, Dolerite	388,400
8.	Paul B. Nig. Plc	Ebonyi	Construction	Granite	717,000
9.	RCF Nig. Limited	Ebonyi	Commercial quarry	Limestone, Dolerite	300,000
10.	Setraco Nig. Ltd	Ebonyi	construction	dolomite, laterite	4,420,000
	<b>TOTAL</b>				<b>24,611,270</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES  
COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID  
MINERALS SECTOR IN EDO STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Freedom Group	Edo	Mining	Kaolin, limestone, sand	158,660
2.	Georgio Rocks Ltd	Edo	Commercial quarry	Granite	2,121,200
3.	Julius Berger Nig. Plc	Edo	construction	Granite, laterite	74,250
4.	Niger Construction	Edo	Construction	Granite	554,400
5.	Saydoun Ltd	Edo	Mining	Granite	1,014,701
	<b>TOTAL</b>				<b>3,923,211</b>

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**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Freedom Group	Edo	Mining	Kaolin, limestone, sand	210,000
2.	Georgio Rocks Ltd	Edo	Commercial quarry	Granite	2,637,600
3.	Niger Construction	Edo	Construction	Granite	647,880
4.	Saydoun Ltd	Edo	Mining	Granite	1,200,846
	<b>TOTAL</b>				<b>4,696,326</b>

**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Freedom Group	Edo	Mining	Kaolin, limestone, sand	277,450
2.	Georgio Rocks Ltd	Edo	Commercial quarry	Granite	2,724,000
3.	Niger Construction	Edo	Construction	Granite	621,840
4.	Saydoun Ltd	Edo	Mining	Granite	1,736,382
	<b>TOTAL</b>				<b>5,359,672</b>

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**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Freedom Group	Edo	Mining	Kaolin, limestone, sand	316,000
2.	Georgio Rocks Ltd	Edo	Commercial quarry	Granite	4,633,200
3.	Niger Construction	Edo	Construction	Granite	323,480
4.	Saydoun Ltd	Edo	Mining	Granite	1,377,119
	<b>TOTAL</b>				<b>6,649,799</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN EKITI STATE**

**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	TONNES	N
1	Hajig Construction Company	EKITI	Construction	Granite		620,000
	<b>TOTAL</b>					<b>620,000</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN ENUGU STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	CCC Nig. Ltd	Enugu	Construction	Granite, Dolerite	3,272,720
	<b>TOTAL</b>				<b>3,272,720</b>

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**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Master Rock Ltd	Enugu	Construction	Granite, Dolomite	0

**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Master Rock Ltd	Enugu	Construction	Granite, Dolerite	0

**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Master Rock Ltd	Enugu	Construction	Granite, Dolerite	0

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN GOMBE STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Ashaka Cement Plc	Gombe	Manufacturing/mining	Limestone, coal	34,646,801
2.	CGC Nig Ltd	Gombe	construction	Granite	170,000
3.	Triacta Nig. Ltd	Gombe	construction	Granite	813,000
	<b>TOTAL</b>				<b>35,629,801</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN IMO STATE**

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Julius Berger Nig. Plc	Imo	Construction	Granite and Laterite	1,194,960

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**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Julius Berger Nig. Plc	Imo	Construction	Granite and Laterite	<b>1,532,250</b>

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Ashaka Cement Plc	Gombe	Manufacturing/mining	Limestone, coal	26,880,000
2.	CGC Nig Ltd	Gombe	construction	Granite	400,000
3.	Triacta Nig. Ltd	Gombe	construction	Granite	1,140,000
	<b>TOTAL</b>				<b>28,420,000</b>

**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Ashaka Cement Plc	Gombe	Manufacturing/mining	Limestone, coal	22,560,965
2.	CGC Nig Ltd	Gombe	construction	Granite	630,000
3.	Triacta Nig. Ltd	Gombe	construction	Granite	1,165,250
	<b>TOTAL</b>				<b>24,356,215</b>

**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Ashaka Cement Plc	Gombe	Manufacturing/mining	Limestone, coal	26,751,208
2.	Triacta Nig. Ltd	Gombe	construction	Granite	1,625,690
	<b>TOTAL</b>				<b>28,376,898</b>

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**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES  
COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID  
MINERALS SECTOR IN JIGAWA STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1	Dantata & Sawoe	JIGAWA	Construction	Granite, laterite	262,874
2	Setraco Nig. Ltd	JIGAWA	Construction	Granite, laterite	2,510,000
	<b>TOTAL</b>				<b>2,772,874</b>

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Hajaig Construction Company	Jigawa	Construction	Granite and Laterite	<b>90,000</b>

**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Dantata & Sawoe	Jigawa	Construction	Granite and Laterite	<b>352,408</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES  
COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID  
MINERALS SECTOR IN KADUNA STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Boroni Prono& Co. Nig. Ltd	Kaduna	Construction	Granite, laterite	6,219,881
2.	CIBI Nig. Ltd	Kaduna	Manufacturing	Granite	104,660
3.	Mother Cat Nig. Ltd.	Kaduna	Construction	Granite, Laterite	1,308,120
4.	PW Nig. Ltd	Kaduna	Construction	Granite, Laterite	284,000
5.	Salinin Nig. Ltd	Kaduna	Construction	Granite, Laterite	1,261,358
	<b>TOTAL</b>				<b>9,178,01</b>

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**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES  
COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID  
MINERALS SECTOR IN KADUNA STATE**

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	BoroniProno& Co. Nig. Ltd	Kaduna	Construction	Granite, laterite	4,626,427
2.	CGC Nig. Ltd	Kaduna	Construction	Granite, laterite	160,000
3.	CIBI Nig. Ltd	Kaduna	Manufacturing	Granite	30,310
4.	Mother Cat Nig. Ltd.	Kaduna	Construction	Granite, Laterite	271,080
5.	PW Nig. Ltd	Kaduna	Construction	Granite, Laterite	2,165,000
6.	Salinin Nig. Ltd	Kaduna	Construction	Granite	2,035,677
	<b>TOTAL</b>				<b>9,288,494</b>

**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	BoroniProno& Co Nig Ltd	Kaduna	Construction	Granite, laterite	4,471,520
2.	CGC Nig. Ltd	Kaduna	Construction	Granite, laterite	480,000
3.	CIBI Nig. Ltd	Kaduna	Manufacturing	Granite	195,825
4.	Dantata & Sawoe	Kaduna	Construction	Granite, Laterite	3,264,740
5.	Mother Cat Nig. Ltd.	Kaduna	Construction	Granite, Laterite	626,702
6.	PW Nig. Ltd	Kaduna	Construction	Granite, Laterite	520,000
	<b>TOTAL</b>				<b>10,386,937</b>

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**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	BoroniProno& Co. Nig Ltd	Kaduna	Construction	Granite, laterite	867,600
2.	CIBI Nig. Ltd	Kaduna	Manufacturing	Granite	247,230
3.	Mother Cat Nig. Ltd.	Kaduna	Construction	Granite, Laterite	140,000
4.	PW Nig. Ltd	Kaduna	Construction	Granite, Laterite	1,465,000
5.	Salinin Nig. Ltd	Kaduna	Construction	Granite	619,927
	<b>TOTAL</b>				<b>3,339,757</b>

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**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES  
COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID  
MINERALS SECTOR IN KATSINA STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1	Julius Berger Nig.Plc	Kastina	Construction	Granite, laterite	1,206,680
	<b>TOTAL</b>				<b>1,206,680</b>

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	TONNES	N
1	BoroniProno& Co. Nig. Ltd	Kastina	Construction	Granite, laterite		793,753
2	Mother Cat Nig. Ltd	Kastina	Construction	Granite, laterite		255,000
	<b>TOTAL</b>					<b>1,048,753</b>

**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	TONNES	N
1	Boroni Prono& Co. Nig. Ltd	Kastina	Construction	Granite, laterite		200,000
2	Mother Cat Nig. Ltd	Kastina	Construction	Granite, laterite		600,498
	<b>TOTAL</b>					<b>800,498</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES  
COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID  
MINERALS SECTOR IN KWARA STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	TONNES	N
1	Bullettine Construction Company	Kwara	Construction	Granite, laterite		258,440
2	Soject Nig. Ltd	Kwara	Construction	Granite		20,000
	<b>TOTAL</b>					<b>278,440</b>

**PERIOD: JANUARY 2008- DECEMBER 2008**

**STATE: KWARA**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	TONNES	N
1	Bullettine Construction Company	Kwara	Construction	Granite, laterite		373,860
2	Reynold Construction Nigeria Ltd	Kwara	Construction	Granite, laterite		3,600,047
	<b>TOTAL</b>					<b>3,973,907</b>

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**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1	Bulettine Construction Company	Kwara	Construction	Granite, laterite	139,320
	<b>TOTAL</b>				<b>139,320</b>

**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1	Bulettine Construction Company	Kwara	Construction	Granite, laterite	32,100
2	C.C.E.C.C. Ltd	Kwara	Construction	Granite, laterite	21,500
3	Soject Nig. Ltd	Kwara	Construction	Granite, laterite	385,500
	<b>TOTAL</b>				<b>439,100</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES  
COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID  
MINERALS SECTOR IN KANO STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Dantata & Sawoe	Kano	Construction	Laterite	2,834,448
2.	Hajaig Construction Co. Ltd	Kano	Construction	Laterite	20,000
3.	Triacta Nig. Ltd	Kano	Construction	Laterite	952,650
	<b>TOTAL</b>				<b>3,807,098</b>

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Dantata & Sawoe	Kano	Construction	Granite, Laterite	3,979,000
2.	Triacta Nig. Ltd	Kano	Construction	Laterite	311,800
	<b>TOTAL</b>				<b>4,290,800</b>

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**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Dantata & Sawoe	Kano	Construction	Granite, Laterite	6,292,770
2.	Hajaig Construction Co. Ltd	Kano	Construction	Granite, Laterite	610,000
	Triacta Nig. Ltd	Kano	Construction	Granite, Laterite	1,098,150
	<b>TOTAL</b>				<b>8,000,920</b>

**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Dantata & Sawoe	Kano	Construction	Granite, Laterite	3,643,110
2.	Triacta Nig. Ltd	Kano	Construction	Granite, Laterite	522,000
	<b>TOTAL</b>				<b>4,165,110</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES  
COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID  
MINERALS SECTOR IN KEBBI STATE**

**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1	Boroni Prono& Co. Nig. Ltd	Kebbi	Construction	Construction	1,000,000
2	CGC	Kebbi	Construction	Construction	400,000
	<b>TOTAL</b>				<b>1,400,000</b>

**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1	CGC	Kebbi	Construction	Granite/Laterite	1,461,710
2	Habibu Eng. Nig.	Kebbi	Construction	Granite/Laterite	550,000
	<b>TOTAL</b>				<b>2,011,710</b>

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**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN KOGI STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Bulettine Construction Company	Kogi	Construction	Granite, Laterite	1,677,760
2.	Dangote Cement company Plc	Kogi	Manufacturing/ Mining	Limestone, Sand, Gypsum	64,583,392
	<b>TOTAL</b>				<b>66,261,152</b>

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Bulettine Construction Company	Kogi	Construction	Granite, Laterite	778,960
2.	Dangote Cement company Plc	Kogi	Manufacturing/ Mining	Limestone, Sand, Gypsum	65,947,160
3.	Gitto Construction Ltd	Kogi	Construction	Granite, Laterite	1,080,240
	<b>TOTAL</b>				<b>67,806,360</b>

**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Bulettine Construction Company	Kogi	Construction	Granite, Laterite	359,200
2.	Dangote Cement company Plc	Kogi	Manufacturing/ Mining	Limestone, Sand, Gypsum	99,464,340
3.	Gitto Construction Ltd	Kogi	Construction	Granite, Laterite	1,475,000
	<b>TOTAL</b>				<b>101,298,540</b>

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**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	BoroniProno& Co. Nig. Ltd	Kogi	Construction	Granite, Laterite	978,950
2.	Bulettine Construction Company	Kogi	Construction	Granite, Laterite	1,100,000
3.	CGC Nig. Ltd	Kogi	Construction	Granite, Laterite	583,490
4.	Dangote Cement company Plc	Kogi	Manufacturing/ Mining	Limestone, Sand, Gypsum	160,971,995
5.	Gitto Construction Ltd	Kogi	Construction	Granite, Laterite	925,120
6.	Julius Berger Nig. Plc	Kogi	Construction	Granite, Laterite	215,160
	<b>TOTAL</b>				<b>164,774,715</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN LAGOS STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Construction Support Nig. Ltd.	Lagos	Construction	Sand Dredging	1,982,500
2.	Crushed Rock Industries Nig. Ltd	Lagos	Quarry, Dredging	Sand Dredging	903,509
3.	Glossand Nig. Ltd	Lagos	Dredging	Sand Dredging	1,282,500
4.	Julius Berger Nig. Plc	Lagos	Construction	Granite, Sand	36,540,000
5.	Madodel Nig. Ltd	Lagos	Dredging	Sand Dredging	364,000
6.	Magcober Nig. Ltd	Lagos	Buying Centre	Sand/barytes	620,605
	<b>TOTAL</b>				<b>41,693,114</b>

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**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Construction Support Nig. Ltd.	Lagos	Construction	Sand Dredging	13,625,500
2.	Crushed Rock Industries Nig. Ltd	Lagos	Quarry, Dredging	Sand Dredging	860,325
3.	Glossa land Nig. Ltd	Lagos	Dredging	Sand Dredging	2,850,000
4.	Julius Berger Nig. Plc	Lagos	Construction	Granite, Sand	27,654,000
5.	Madodel Nig. Ltd	Lagos	Dredging	Sand Dredging	2,155,000
6.	Magcober Nig. Ltd	Lagos	Buying Centre	Barytes	2,482,745
	<b>TOTAL</b>				<b>49,627,570</b>

**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Construction Support Nig. Ltd.	Lagos	Construction	Sand Dredging	950,000
2.	Crushed Rock Industries Nig. Ltd	Lagos	Quarry, Dredging	Sand Dredging	945,966
3.	Gloss land Nig. Ltd	Lagos	Dredging	Sand Dredging	2,850,000
4.	Julius Berger Nig. Plc	Lagos	Construction	Granite, Sand	4,252,000
5.	Madodel Nig. Ltd	Lagos	Dredging	Sand Dredging	1,308,000
6.	Magcober Nig. Ltd	Lagos	Buying Centre	Barytes	3,439,057
	<b>TOTAL</b>				<b>13,745,023</b>

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**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Construction Support Nig. Ltd.	Lagos	Construction	Sand Dredging	2,811,777
2.	Crushed Rock Industries Nig. Ltd	Lagos	Quarry, Dredging	Sand Dredging	5,464,800
3.	Gloss land Nig. Ltd	Lagos	Dredging	Sand Dredging	712,500
4.	Julius Berger Nigeria Plc	Lagos	Construction	Granite, Sand	20,403,580
5.	Madodel Nig. Ltd	Lagos	Dredging	Sand Dredging	570,000
6.	Magcober Nig. Ltd	Lagos	Buying Centre	Barytes	1,259,760
	<b>TOTAL</b>				<b>31,222,417</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN NASARAWA STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Julius Berger Plc	Nasarawa	Construction	Granite, laterite	113,442
	<b>TOTAL</b>				<b>113,442</b>

**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	PW Nigeria Ltd	Nasarawa	Construction	Granite, laterite	1,600,000
	<b>TOTAL</b>				<b>1,600,000</b>

**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Bullet International Ltd	Nasarawa	Construction	Granite, laterite	750,000
2.	ENL Company Ltd	Nasarawa	Construction	Granite, laterite	500,000
	<b>TOTAL</b>				<b>1,250,000</b>

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**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN NIGER STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	BiwaterNig Ltd	Niger	Construction	Granite	2,741,080
2.	Julius Berger Nig. Plc	Niger	Construction	Granite, Laterite	1,041,474
3.	Reynold Construction Nig. Ltd	Niger	Construction	Granite, Laterite	2,627,273
4.	Soject Nig. Ltd	Niger	Construction	Granite, Laterite	534,560
5.	Triacta Nig. Ltd	Niger	Construction	Granite, Laterite	30,000
	<b>TOTAL</b>				<b>6,974,387</b>

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	BiwaterNig. Ltd	Niger	Construction	Granite	975,640
2.	Reynold Construction Nig. Ltd	Niger	Construction	Granite, Laterite	4,961,190
3.	SCC Nig.	Niger	Construction	Granite, Laterite	232,100
4.	Soject Nig. Ltd	Niger	Construction	Granite, Laterite	439,191
5.	Triacta Nig. Ltd	Niger	Construction	Granite, Laterite	150,200
	<b>TOTAL</b>				<b>6,758,321</b>

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**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	BiwaterNig Ltd	Niger	Construction	Granite	660,150
2.	C.C.E.C.C. Ltd	Niger	Construction	Granite, Laterite	100,000
3.	SCC Nig.	Niger	Construction	Granite, Laterite	1,713,320
4.	Soject Nig. Ltd	Niger	Construction	Granite, Laterite	555,300
5.	<b>TOTAL</b>				<b>3,028,770</b>

**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	BiwaterNig. Ltd	Niger	Construction	Granite	727,850
2.	Boroni Prono& Co. Nig. Ltd	Niger	Construction	Granite, Laterite	187,400
3.	SCC Nig. Ltd	Niger	Construction	Granite, Laterite	1,453,000
	<b>TOTAL</b>				<b>2,368,250</b>

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### **ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN OGUN STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	CNC Eng. Co. Ltd	Ogun	Construction	Granite	400,000
2.	Julius Berger Nig. Plc	Ogun	Construction	Granite, Laterite	21,360,345
3.	Multiverse Resources Ltd	Ogun	Commercial quarry	Granite	520,000
4.	Porcelainware Industry Ltd	Ogun	Mining	Kaolin, feldspar, Clay, laterite	1,122,220
5.	Pure Chem Industry	Ogun	Manufacturing	Limestone, clay, laterite, shale, Granite	2,507,061
6.	West Africa Portland Cement Plc.	Ogun	Manufacturing	Limestone, clay, laterite, shale	39,347,042
	<b>TOTAL</b>				<b>65,256,668</b>

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	CCECC Nig. Co. Ltd	Ogun	Construction	Granite	530,280
2.	CNC Eng Co. Ltd	Ogun	Construction	Granite	5,920,000
3.	FW San hi-Concept Ltd	Ogun	Commercial quarry	Granite	1,717,800
3.	Julius Berger Nig. Plc	Ogun	Construction	Granite, Laterite	21,142,880
4.	Milatex Nig. Ltd.	Ogun	Commercial quarry	Granite	130,100
5.	Multiverse Resources Ltd	Ogun	Commercial quarry	Granite	1,230,000
6.	Para Crushing Co. Ltd.	Ogun	Commercial quarry	Granite	999,920
7.	Porcelainware Industry Ltd	Ogun	Mining	Kaolin, feldspar, Clay, laterite	1,160,000
8.	Pure Chem Industry	Ogun	Manufacturing	Limestone, clay, laterite, shale, Granite	2,453,958
9.	Shepherds Value Pack	Ogun	Commercial quarry	Granite	1,353,200
10.	West Africa Portland Cement Plc.	Ogun	Manufacturing	Limestone, clay, laterite, shale	40,219,270
	<b>TOTAL</b>				<b>76,857,408</b>

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**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	CCECC Nig. Co. Ltd	Ogun	Construction	Granite	1,780,000
2.	CNC Eng Co. Ltd	Ogun	Construction	Granite	6,040,000
3.	FW San hi-Concept Ltd	Ogun	Commercial quarry	Granite	2,775,000
3.	Julius Berger Nig. Plc	Ogun	Construction	Granite, Laterite	22,662,820
4.	Milatex Nig. Ltd.	Ogun	Commercial quarry	Granite	1,467,000
5.	Multiverse Resources Ltd	Ogun	Commercial quarry	Granite	2,525,000
6.	Para Crushing Co. Ltd.	Ogun	Commercial quarry	Granite	5,155,520
7.	Porcelaimware Industry Ltd	Ogun	Mining	Kaolin, feldspar, Clay, laterite	2,702,000
8.	Pure Chem Industry	Ogun	Manufacturing	Limestone, clay, laterite, shale, Granite	2,427,115
9.	Shepherds Value Pack	Ogun	Commercial quarry	Granite	1,714,600
10.	West Africa Portland Cement Plc.	Ogun	Manufacturing	Limestone, clay, laterite, shale	47,666,055
	<b>TOTAL</b>				<b>96,915,110</b>

**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	CCECC Nig. Co. Ltd	Ogun	Construction	Granite	3,542,000
2.	CNC Eng. Co. Ltd	Ogun	Construction	Granite	7,772,500
3.	FW San hi-Concept Ltd	Ogun	Commercial quarry	Granite	4,308,800
3.	Julius Berger Plc	Ogun	Construction	Granite, Laterite	18,326,180
4.	Milatex Nig. Ltd.	Ogun	Commercial quarry	Granite	2,745,080
5.	Multiverse Resources Ltd	Ogun	Commercial quarry	Granite	3,479,345

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6.	Para Crushing Co. Ltd.	Ogun	Commercial quarry	Granite	3,968,320
7.	Proclaimware Industry Ltd	Ogun	Mining	Kaolin, feldspar, Clay, laterite	1,586,300
8.	Pure Chem Industry	Ogun	Manufacturing	Limestone, clay, laterite, shale, Granite	1,779,597
9.	Shepherds Value Pack	Ogun	Commercial quarry	Granite	1,125,300
10.	West Africa Portland Cement Plc.	Ogun	Manufacturing	Limestone, clay, laterite, shale	55,868,777
	<b>TOTAL</b>				<b>104,502,199</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN ONDO STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Ebenezer Mining and Ceramic	Ondo	Construction	Granite	329,260
2.	SetracoNig. Ltd	Ondo	Commercial quarry	Granite	500,000
	<b>TOTAL</b>				<b>829,260</b>

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Ebenezer Mining and Ceramic	Ondo	Construction	Granite	796,000
2.	Japaul Mines Product Ltd	Ondo	Commercial quarry	Granite	427,890
3.	PicolloBruneli Engineering Co. Ltd	Ondo	Construction	Granite,Laterite	220,000
4.	SetracoNig. Ltd	Ondo	Construction	Granite,Laterite	1,838,480
	<b>TOTAL</b>				<b>3,282,370</b>

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**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Ebenezer Mining and Ceramic	Ondo	Construction	Granite	650,000
2.	Japaul Mines Product Ltd	Ondo	Commercial quarry	Granite	712,360
3.	PicolloBruneli Engineering Co. Ltd	Ondo	Construction	Granite,Laterite	231,000
4.	SetracoNig. Ltd	Ondo	Construction	Granite,Laterite	696,720
	<b>TOTAL</b>				<b>2,290,080</b>

**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Ebenezer Mining and Ceramic	Ondo	Construction	Granite	380,000
2.	PicolloBruneli Engineering Co. Ltd	Ondo	Construction	Granite,Laterite	100,000
3.	SetracoNig. Ltd	Ondo	Construction	Granite,Laterite	291,600
4.	Japaul Mines Product Ltd	Ondo	Commercial quarry	Granite	473,000
	<b>TOTAL</b>				<b>1,244,600</b>

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**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES  
COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID  
MINERALS SECTOR IN OYO STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Ahmu Int'l Mining Company Ltd	Oyo	Mining/Quarry	Tourmaline	304,500
2.	Associated Granite Industry (AGI)	Oyo	Commercial Quarry	Granite	1,494,858
3.	Kopek Construction Ltd	Oyo	Construction	Granite, laterite	1,534,740
4.	Ratcon Construction Company	Oyo	Construction	Granite	6,770,230
5.	Solel Boneh	Oyo	Construction	Granite	17,048,767
6.	PW Nig. Ltd	Oyo	Construction	Granite,Laterite	1,851,630
	<b>TOTAL</b>				<b>28,700,225</b>

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Ahmu Int'l Mining Company Ltd	Oyo	Mining/Quarry	Tourmaline	800,000
2.	Black Stone Quarry Ltd	Oyo	Commercial Quarry	Granite	98,000
3.	Kopek Construction Ltd	Oyo	Construction	Granite, laterite	1,646,300
4.	Ratcon Construction Company	Oyo	Construction	Granite	12,806,772
5.	SolelBoneh	Oyo	Construction	Granite	17,772,908
6.	PW Nig. Ltd	Oyo	Construction	Granite,Laterite	3,493,314
	<b>TOTAL</b>				<b>36,617,294</b>

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**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Ahmu Int'l Mining Company Ltd	Oyo	Mining/Quarry	Tourmaline	2,050,000
2.	Associated Granite Industry (AGI)	Oyo	Commercial Quarry	Granite	1,413,700
3.	Black Stone Quarry Ltd	Oyo	Commercial Quarry	Granite	1,043,840
4.	Kopek Construction Ltd	Oyo	Construction	Granite, laterite	1,998,620
5.	Ratcon Construction Company	Oyo	Construction	Granite	13,125,294
6.	PW Nig. Ltd	Oyo	Construction	Granite,Laterite	1,207,880
7.	SolelBoneh	Oyo	Construction	Granite,Laterite	12,259,590
	<b>TOTAL</b>				<b>33,098,924</b>

**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Ahmu Int'l Mining Company Ltd	Oyo	Mining/Quarry	Tourmaline	2,000,000
2.	Associated Granite Industry (AGI)	Oyo	Commercial Quarry	Granite	1,727,271
3.	Black Stone Quarry Ltd	Oyo	Commercial Quarry	Granite	2,678,890
4.	Kopek Construction Ltd	Oyo	Construction	Granite, laterite	4,837,870
5.	Ratcon Construction Company	Oyo	Construction	Granite	12,347,178
6.	SolelBoneh	Oyo	Construction	Granite	942,900
7.	CCC Nig. Ltd	Oyo	Construction	Granite,Laterite	3,745,350
8.	Hajaig Construction LTD	Oyo	Construction	Granite,Laterite	200,000
9.	PW Nig. Ltd	Oyo	Construction	Granite,Laterite	731,537
	<b>TOTAL</b>				<b>29,210,996</b>

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**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES  
COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID  
MINERALS SECTOR IN PLATEAU STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED / QUARRIED	N
1.	Astro Minerals Ltd	Plateau	Mineral buying center	Columbite	1,084,750
2.	Gyata-Gyere Stone Crushing Ltd	Plateau	Mining	Granite	323,770
3.	Spectrum Minerals	Plateau	Mining	Wolframite, Tin,Columbite	1,687,500
	<b>TOTAL</b>				<b>3,096,020</b>

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED / QUARRIED	N
1.	Astro Minerals Ltd	Plateau	Mineral buying center	Columbite	382,500
2.	Gyata-Gyere Stone Crushing Ltd	Plateau	Mining	Granite	646,789
3.	Spectrum Minerals	Plateau	Mining	Wolframite, Tin,Columbite	1,922,700
	<b>TOTAL</b>				<b>2,951,989</b>

**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED / QUARRIED	N
1.	Astro Minerals Ltd	Plateau	Mineral buying center	Columbite	
2.	Gyata-Gyere Stone Crushing Ltd	Plateau	Mining	Granite	698,540
3.	Spectrum Minerals	Plateau	Mining	Wolframite, Tin,Columbite	1,607,873
4	Hajig Construction	Plateau	Construction	Granite,Laterite	40,000
5.	Moulds Engineering Ltd	Plateau	Construction	Granite,Laterite	790,000
	<b>TOTAL</b>				<b>3,136,413</b>

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**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Astro Minerals Ltd	Plateau	Mineral buying center	Columbite	675,000
2.	Gyata-Gyere Stone Crushing Ltd	Plateau	Mining	Granite	748,148
3.	Spectrum Minerals	Plateau	Mining	Wolframite, Tin,Columbite	2,025,528
	<b>TOTAL</b>				<b>3,448,676</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES  
COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID  
MINERALS SECTOR IN RIVER STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Brodeco Prod Dev. Co. Ltd	Rivers	Construction	Sand	1,994,581
2.	Julius Berger Plc	Rivers	Construction	Granite,Laterite	10,230,190
	<b>TOTAL</b>				<b>12,224,771</b>

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Brodeco Prod Dev. Co. Ltd	Rivers	Construction	Sand	1,745,604
2.	M.F.W Dredging and Marine	Rivers	Dredging	Sand	4,740,275
3.	Julius Berger Plc	Rivers	Construction	Granite,Laterite	5,453,975
	<b>TOTAL</b>				<b>11,939,854</b>

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**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Brodeco Prod Dev. Co. Ltd	Rivers	Construction	Sand	1,377,759
2.	M.F.W Dredging and Marine	Rivers	Dredging	Sand	2,627,700
3.	Julius Berger Nig. Ltd	Rivers	Construction	Granite,Laterite	1,056,900
	<b>TOTAL</b>				<b>5,062,359</b>

**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Brodeco Prod Dev. Co. Ltd	Rivers	Construction	Sand	967,541
2.	M.F.W Dredging and Marine	Rivers	Dredging	Sand	2,337,000
	<b>TOTAL</b>				<b>3,304,541</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN SOKOTO STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	CCNN - Sokoto Cement Co. Ltd	Sokoto	Manufacturing	Limestone	13,210,125
2.	Road Nig. Ltd	Sokoto	Construction	Granite, laterite	462,680
3.	Habibu Engineering Ltd	Sokoto	Construction	Granite, laterite	50,000
	<b>TOTAL</b>				<b>13,722,605</b>

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	CCNN - Sokoto Cement Co. Ltd	Sokoto	Manufacturing	Limestone	11,794,644
2.	Road Nig. Ltd	Sokoto	Construction	Granite, laterite	1,046,520
	<b>TOTAL</b>				<b>12,841,164</b>

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**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	CCNN - Sokoto Cement Co. Ltd	Sokoto	Manufacturing	Limestone	18,788,600
2.	Road Nig. Ltd	Sokoto	Construction	Granite, laterite	889,950
3.	Habibu engineering Ltd	Sokoto	Construction	Granite, laterite	85,000
	<b>TOTAL</b>				<b>19,763,550</b>

**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	CCNN - Sokoto Cement Co. Ltd	Sokoto	Manufacturing	Limestone	23,671,450
2.	Road Nig. Ltd	Sokoto	Construction	Granite, laterite	994,335
3.	Habibu Engineering Ltd	Sokoto	Construction	Granite,Laterite	400,000
	<b>TOTAL</b>				<b>25,065,785</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN TARABA STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Moulds Engineering Ltd	Taraba	Construction	Granite, laterite	24,000
	<b>TOTAL</b>				<b>24,000</b>

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Moulds Engineering Ltd	Taraba	Construction	Granite, laterite	857,817
	<b>TOTAL</b>				<b>857,817</b>

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**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Moulds Engineering Ltd	Taraba	Construction	Granite, laterite	1,185,500
2.	PW Nig. Ltd	Taraba	Construction	Granite, laterite	3,226,464
	<b>TOTAL</b>				<b>4,411,964</b>

**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID MINERALS SECTOR IN YOBE STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	C.E.C.C Nig. Ltd	Yobe	Construction	Granite, laterite	645,000
2.	CGC Nig. Ltd	Yobe	Construction	Granite, laterite	250,000
3.	Julius Berger Plc	Yobe	Construction	Granite,Laterite	724,725
4.	Hajiag Construction Ltd	Yobe	Construction	Granite,Laterite	59,300
	<b>TOTAL</b>				<b>1,679,025</b>

**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	C.E.C.C Nig. Ltd	Yobe	Construction	Granite, laterite	130,000
2.	CGC Nig. Ltd	Yobe	Construction	Granite, laterite	270,000
3.	MothercatNig. Ltd	Yobe	Construction	Granite,Laterite	424,590
	<b>TOTAL</b>				<b>824,590</b>

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**ANALYSIS OF ROYALTY PAYMENT ON MINERALS MINED/QUARRIED BY SELECTED COMPANIES  
COVERED IN THE AGGREGATION/RECONCILIATION OF RECEIPTS AND PAYMENTS IN THE SOLID  
MINERALS SECTOR IN ZAMFARA STATE**

**PERIOD: JANUARY 2007- DECEMBER 2007**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Habibu Engineering Nig. Ltd	Zamfara	Construction	Granite, laterite	290,000
2.	Mothercat Nig. Ltd	Zamfara	Construction	Granite,Laterite	31,750
	<b>TOTAL</b>				<b>321,750</b>

**PERIOD: JANUARY 2008- DECEMBER 2008**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Habibu Engineering Nig. Ltd	Zamfara	Construction	Granite, laterite	829,752
2.	Mothercat Nig. Ltd	Zamfara	Construction	Granite,Laterite	39,750
	<b>TOTAL</b>				<b>869,502</b>

**PERIOD: JANUARY 2009- DECEMBER 2009**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Habibu Engineering Nig. Ltd	Zamfara	Construction	Granite, laterite	610,000
	<b>TOTAL</b>				<b>610,000</b>

**PERIOD: JANUARY 2010- DECEMBER 2010**

S/NO	COMPANY NAME/OPERATOR	STATE	ACTIVITES	TYPE OF MINERAL MINED /QUARRIED	N
1.	Habibu Engineering Nig. Ltd	Zamfara	Construction	Granite, laterite	817,875
	<b>TOTAL</b>				<b>817,875</b>

Source: Companies/Entities/Relevant Government Agencies/Departments

## APPENDIX 25

### LEVEL OF NON-COMPLIANCE BY COMPANIES/ENTITIES IN THE PROVISION OF THE REQUIRED INFORMATION/DOCUMENTS

#### OUTSTANDING INFORMATION/DOCUMENTS

S/No	Company Name	Royalty	Ground Rents/Annual surface Rents	Taxation	Levies
1	Ahmu Int'l Mining Company Ltd		2007 & 2008		2007-2009
2	Alren Construction Nig Ltd		2007 - 2010		2007&2008
3	Ashaka Cement Plc		2007 - 2010		
4	Associated Granite Industry (AGI)		2007		
5	Astro Minerals Ltd		2007 - 2010		
6	Beta Glass Ltd		2007 - 2010	2007&2008	2007-2010
7	Biwater Nig Ltd		2007 - 2009		
8	Black stone Quarry Ltd	2008 &2009	2007 - 2010		2007-2010
9	Bullettine Construction Co. Ltd		2007 - 2010		
10	Bullet International Ltd	2010		2008 & 2009	2007-2010
11	C.C.E.C.C. Ltd	2007-2010	2007 - 2010		2007-2010
12	CCC Nigeria Ltd		2007 - 2010	2007	
13	CCNN - Sokoto Cement Co. Ltd		2007 - 2010		2007-2010
14	CGC Nig Ltd		2007 - 2010		
15	CIBI Nig. Ltd		2007 - 2010		
16	CNC Eng Co. Ltd		2007 - 2010		
17	Construction Support Nig. Ltd.		2007 - 2010		
18	Crush Stone Ltd		2007 - 2010	2010	2007-2009
19	Crushed Rock Industries Nig. Ltd		2007 - 2010		2008-2010
20	Dangote Cement Company Plc		2007 - 2010		
21	Dantata and Sawoe				2009-2010
22	Ebenezer Mining and Ceramic		2007 - 2010		
23	Elegant One Ltd		2007 - 2010		2007&2008
24	Enerco/Prorox Nig Ltd		2007 - 2010		
25	ENL Company Ltd		2007 - 2010		2007-2009
26	Freedom Group		2007 - 2010	2008 & 2009	2007-2009

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27	FW San hi-Concept Ltd		2007 - 2010		
28	Georgio Rocks Ltd		2007 - 2010		
29	Gitto Construction Ltd		2007 - 2010		2007 &2008
30	Gloss land Nigeria Ltd		2007		2007,2008 & 2010
31	Gyata-Gyere Stone Crushing Ltd		2007 - 2010		
32	Habibu Eng. Nigeria		2007 - 2010		
33	Hitech Construction Co.		2007 - 2009	2007,2008 & 2009	2007&2008
34	Hongyun Nig. Ltd		2007 - 2010		2007,2008 & 2010
35	Japaul Mines Product Ltd		2007 - 2010		2007
36	Julius Berger Nigeria Ltd				2007-2010
37	Kopek Construction Ltd		2007 - 2010		2009
38	M.F.W Dredging and Marine		2007 - 2010		2007-2010
39	Macdaniels Quarry		2007 - 2010	2009	2007-2009
40	Madodel Nig. Ltd		2007 - 2010		2007-2010
41	Magcober Nig. Ltd		2007 - 2010		2007-2010
42	Master Rock Ltd		2007 - 2010		
43	Milatex Nig. Ltd.		2007 - 2010		2010
44	Mother Cat Nig. Ltd.		2007 - 2010		
45	Moulds Engineering Ltd		2007 - 2010		
46	Multiverse Resources Ltd		2007 - 2010		
47	Niger Construction	2007-2009			2007-2010
48	Nigeria Road Construction Ltd		2007 - 2010		
49	P.W. Nigeria Ltd	2008-2010	2007 - 2010	2007	2007-2010
50	Para Crushing Co. Ltd.	2008	2007 - 2010		2007
51	Paul B. Nig. Plc		2007 - 2010		2007 &2008
52	Picollo Bruneli Engineering Ltd.	2007-2010	2007 - 2010		2007-2010
53	Porcelaimware Industry Ltd		2007 - 2010		2008 &2009
54	Brodeco Prod Dev. Co. Ltd	2007-2010	2007 - 2010	2007 & 2010	2007-2010
55	Pure Chem Industry				2008 & 2010
56	R.C.F Nig Ltd		2007 - 2010		2007-2010
57	Ratcon Construction Company			2007	2007
58	Reynold Construction Nigeria Ltd	2008-2010	2007 - 2010		
59	Road Nig Ltd		2007 - 2010		
60	Rockbridge Construction Ltd		2007 - 2009		
61	Salini Nigeria Ltd		2007 - 2010		
62	SCC Nigeria		2007 - 2010		

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63	Shepherds Value Pack		2007 - 2010	2009	
64	Soject Nig. Ltd		2007 - 2010		2007-2010
65	Solel Boneh		2007 - 2010		
66	Spectrum Minerals		2007 - 2010		
67	Star Advantage Co. Ltd		2007 - 2010		2009
68	Triacta Nigeria Ltd	2008-2010	2007 - 2010	2007	2007,2008&2010
69	Unicem Ltd		2007 - 2010		2007 &2008
70	West African Portland Cement		2007 - 2010		
71	Zeberced Ltd		2007 - 2010		2007
72	Zenith Construction Co. Ltd		2007 - 2010		

Source: Companies/Entities

## APPENDIX 26

### **LEVEL OF NON-COMPLIANCE BY RELEVANT GOVERNMENT AGENCIES/DEPARTMENTS IN THE PROVISION OF THE REQUIRED INFORMATION/DOCUMENTS OUTSTANDING INFORMATION/DOCUMENTS**

<b>Responsible Government Agencies/Departments</b>		<b>MID</b>	<b>MCO/BIR</b>	<b>FIRS</b>	<b>MID,MCO &amp; NGSA</b>
<b>S/No</b>	<b>Company Name</b>	<b>Royalty</b>	<b>Ground Rents/Annual Surface Rents</b>	<b>Taxation</b>	<b>Levies</b>
1	Ahmu Int'l Mining Company Ltd	2007	2007 & 2008		2007-2009
2	Alren Construction Nig Ltd		2007 - 2010		2007&2008
3	Ashaka Cement Plc		2007 - 2009		
4	Associated Granite Industry (AGI)	2007			
5	Beta Glass Ltd	2007 &2008	2007 - 2010		2007-2010
6	Black stone Quarry Ltd		2007 - 2010	2009 & 2010	2008
7	Bulletine Construction Co. Ltd		2007 - 2010		
8	Bullet International Ltd		2007 - 2010		2007-2010
9	C.C.E.C.C. Ltd		2007 - 2010		
10	CCC Nigeria Ltd		2007 - 2010		2007
11	CCNN - Sokoto Cement Co. Ltd				2007-2010
12	CGC Nig Ltd		2007 & 2008		
13	CNC Eng Co. Ltd		2007 - 2009		
14	Construction Support Nig. Ltd.		2007 - 2010		
15	Crush Stone Ltd		2007 - 2010		
16	Crushed Rock Industries Nig. Ltd		2007, 2008 & 2010		
17	Dantata and Sawoe		2007 - 2010		
18	Ebenezer Mining and Ceramic		2007 - 2009	2009	
19	Elegant One Ltd		2007 - 2010		2007&2008
20	Enerco/Prorox Nig Ltd		2007 - 2010		
21	ENL Company Ltd		2007 - 2009		2007-2009
22	Freedom Group		2007 - 2010		
23	FW San hi-Concept Ltd		2007 - 2010		
24	Georgio Rocks Ltd		2007 - 2010	2009	

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25	Gilmor Engineering		2007 - 2010		
26	Gitto Construction Ltd		2007 - 2010		2007&2008
27	Gloss land Nigeria Ltd		2007 - 2010	2008 & 2009	2007,2008&2010
28	Gyata-Gyere Stone Crushing Ltd		2008 - 2010		
29	Habibu Eng. Nigeria		2007 - 2010		
30	Hitech Construction Co.		2007 - 2010		
31	Hongyun Nig. Ltd		2007 - 2010	2009	
32	Hajaig Construction Co. Ltd		2007 - 2010		2007,2008&2010
33	Japaul Mines Product Ltd		2007 - 2009		2007&2010
34	Julius Berger Nigeria Ltd				2008&2010
35	Kopek Construction Ltd		2007 - 2010		2007&2009
36	M.F.W Dredging and Marine				2007-2010
37	Macdaniels Quarry		2007 - 2010		2007-2008
38	Madodel Nig. Ltd		2007 - 2010		2007-2010
39	Magcober Nig. Ltd		2007 - 2010		2007-2010
40	Master Rock Ltd		2007 - 2010	2008	
41	Milatex Nig. Ltd.		2007 & 2008		2010
42	Mother Cat Nig. Ltd.		2007 - 2010		
43	Moulds Engineering Ltd		2007 - 2010		
44	Multiverse Resources Ltd		2007 & 2008	2009	
45	Niger Construction		2007 - 2010		
46	P.W. Nigeria Ltd		2007 - 2010		
47	Para Crushing Co. Ltd.		2007		2007
48	Paul B. Nig. Plc		2007 - 2010		2007&2008
49	Picollo Bruneli Engineering Ltd.		2007 - 2010		
50	Porcelainware Industry Ltd		2007 - 2009		2008-2009
51	Brodeco Prod Dev. Co. Ltd		2007 - 2010		2008
52	Pure Chem Industry			2007-2010	2010
53	R.C.F Nig Ltd	2008	2007 - 2010		2008
54	Reynold Construction Nigeria Ltd		2007 - 2010		
55	Road Nig Ltd		2007 - 2010		
56	Rockbridge Construction Ltd		2007 - 2010		
57	Salini Nigeria Ltd		2007 - 2010		
58	Saydoun Ltd		2007 - 2010		
59	SCC Nigeria		2007 - 2010		
60	Setraco Nigeria Ltd		2007 - 2010		

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61	Shepherds Value Pack		2007 - 2010		
62	Soject Nig. Ltd		2007 - 2010		
63	Solel Boneh		2007 - 2010		
64	Star Advantage Co. Ltd		2007 - 2010		2009
65	Triacta Nigeria Ltd		2007 - 2010		
66	Unicem Ltd		2007 - 2010		
67	West African Portland Cement		2007 - 2010		
68	Zeberced Ltd		2007 - 2010		2007
69	Zenith Construction Co. Ltd		2007 - 2010		

Source: Mining Inspectorate Department (MID)/Ministry of Mines & Steel Development (MMSD)

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**APPENDIX 27**

S/N	NAME OF COMPANY	FOB VALUE OF MINERALS EXPORTED OUT OF NIGERIA BETWEEN 2007 TO 2010 (Metric Tonnes)												
		ALUMINIUM PROFILES	COPPER MINERAL	LEAD CONCENTRATE	MAGNESE ORE	MOLYBDENITE ORES	MONODOSIUM GLUTAMATE	REMELTED LEAD INGOTS	COPPER INGOT MELTED	REMELTED STEEL INGOTS	SULPHURIC ACID	ZINC ORE	ZIRCON SAND	TOTAL
1	A.M.DUNG (NIG) LIMITED	-		302,736									110,000	<b>412,736</b>
2	ABUSMEL INVESTMENT COMPANY NIGERIA LIMITED	-			86,160									<b>86,160</b>
3	ACE CLADDING SYSTEMS LIMITED		30,328											<b>30,328</b>
4	AFRICAN FERTILIZERS AND CHEMICALS NIGERIA LIMITED	-												<b>12,740</b>
5	AA-KKAYZ RESOURCES LIMITED													
6	ALO ALUMINIUM MANUFACTURING CO. LIMITED		250,900											<b>250,900</b>
7	ARI MINING INDUSTRIES (AFRICA) CO. LTD.	-	18,000											<b>18,000</b>
8	ARITON BUILDING	-	18,000											<b>18,000</b>

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	MATERIALS LIMITED														
9	ASIAN GLOBAL SERVICES LIMITED	-		239,500	200,000								60,750		<b>500,250</b>
10	AUSJUDE FAVOUR NIGERIA LIMITED	-		18,000											<b>18,000</b>
11	AUTOMOTIVE CONSULTING NIGERIA LIMITED	-		1,236,597											<b>1,236,597</b>
12	BAXVILLE MINERALS NIGERIAN LIMITED			1,678,560	99,000								78,000		<b>1,855,560</b>
13	BAYROYAL INTERNATIONAL LIMITED	-		23,280											<b>23,280</b>
14	BEQUEST GLOBAL SERVICES LIMITED	-	221,862	614,670											<b>836,532</b>
15	BUDDY KING NIGERIA LIMITED	-			40,257								59,670		<b>99,927</b>
16	CEE GROW INDUSTRIES LIMITED	128,800													<b>128,800</b>
17	CLAYTON RESOURCES LIMITED	-		23,296											<b>23,296</b>
18	COMTEK NIGERIA LIMITED	-		870,238											<b>870,238</b>
19	DAULA GOLDEN RESOURCES NIGERIA LIMITED	-											30,300		<b>30,300</b>
20	DDK DISTRIBU	-		46,000											<b>46,000</b>

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	TIONS LIMITED												
21	DESIVAR GLOBAL NIGERIA LIMITED	-		22,250									<b>22,250</b>
22	DESTINY METAL COMPANY LIMITED	-		244,090	18,300								<b>262,390</b>
23	DOVE SHIPPING & LOGISTIC S SERVICES LIMITED	-	54,087	384,470	3,750								<b>442,307</b>
24	EGLONE INTERNAT IONAL SERVICES LIMITED	-		90,175									<b>90,175</b>
25	ELAC ADPURE ENTERPRI SES	-			3,784								<b>3,784</b>
26	EXPRESS CONCERN S INTERNAT IONAL LIMITED	-			41,250								<b>41,250</b>
27	EZE- CHUKS STANDAR D LINK LIMITED	-									84,480		<b>84,480</b>
28	FOLAJ GLOBAL RESOURC ES LIMITED	-										127,700	<b>127,700</b>
29	GAMIDOC NIGERIA LIMITED	-		4,000							4,320		<b>8,320</b>
30	GEO MINERALS AND RESOURC ES NIGERIA											127,742	<b>127,742</b>

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	LIMITED													
31	GEOTESS NIGERIA LIMITED	-											130,675	<b>130,675</b>
32	GINDIRI TIN MINES COMPANY NIGERIA LIMITED	-											10,000	<b>10,000</b>
33	GRANDVIL LE GLOBAL PACIFIC LIMITED	-		98,194										<b>98,194</b>
34	HIGHGLO RY SOLID MINERAL COMPANY LIMITED	-	43,051	131,920									37,260	<b>212,231</b>
35	HOLYBON D LIMITED	-		54,650										<b>54,650</b>
36	HUDLEK INDUSTRI AL COMPANY IIMITED	-			15,674									<b>15,674</b>
37	INVESTRA DE LIMITED	-		1,145,000			10,526							<b>1,155,526</b>
38	IYKE RESOURC ES NIGERIA LIMITED	-											80,000	<b>80,000</b>
39	JAYANAND INDUSTRI ES LIMITED	17,767												<b>17,767</b>
40	JIASHENG NIGERIA LIMITED	-											18,562	<b>18,562</b>
41	KELVIN OVERSEAS NIGERIA LIMITED	-		94,500										<b>94,500</b>
42	KENLYN GLOBAL RESOURC ES				141,968									<b>141,968</b>

**Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010**

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	LIMITED													
43	KURU ZANGO INTERNAT IONAL CO. LIMITED	-		91,207										<b>91,207</b>
44	LOYLOC NIGERIA LIMITED	-		165,000								46,652		<b>211,652</b>
45	MAFRANK METALS LIMITED	402,900												<b>402,900</b>
46	MALLINSO N AND PARTNERS LTD	-										15,000		<b>15,000</b>
47	MAOSHRA GLOBAL SERVICES LIMITED	-										42,542		<b>42,542</b>
48	MEGA PETROCH EMICAL LIMITED	-	48,000	147,610								184,085		<b>379,695</b>
49	MEKIOS LIMITED	-		56,505										<b>56,505</b>
50	METAFRIQ UE LIMITED	-		238,018				3,069,875		162,819				<b>3,470,713</b>
51	METAL CASTING INDUSTRIES LIMITED	117,780										230,360		<b>348,140</b>
52	METAL WORLD RECYCLING LIMITED	144,235		341,953				321,369						<b>807,557</b>
53	METOXIDE NIGERIA LIMITED	-										283,000		<b>283,000</b>
54	MEYONG NIGERIA LIMITED	-	52,556											<b>52,556</b>
55	MINL LIMITED	27,156,843						3,962,083	2,003,015					<b>33,121,943</b>
56	MONOTREM VENTURES LIMITED	-		19,200										<b>19,200</b>

**Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010**

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57	NAMOH INDUSTRIES (NIG.) LIMITED	-	41,315	648,294									<b>689,610</b>	
58	NEATSON SOLID MINERALS AND GEMS STONE	-	21,250										<b>21,250</b>	
59	NEW GENERATION INVESTMENT LIMITED	-		210,000									<b>210,000</b>	
60	NEW WORLD DESIGNS LIMITED			128,400									<b>128,400</b>	
61	NEW STAR METAL INT. LIMITED	4,895,778											<b>4,895,778</b>	
62	OHEOBE MINERALS AND GENERAL MERCHANTS LIMITED	-	193,000	68,000									<b>261,000</b>	
63	OLUDU AND ONAHI	-	280,711									307,5470	<b>588,258</b>	
64	PRECISE SAVIOUR INDUSTRIES LIMITED		191,773										<b>2,552,635</b>	
65	PERFECT SPARES LIMITED	-										153,873	<b>153,873</b>	
66	PHOENIX STEEL MILLS LIMITED	6,077,689		141,968									<b>6,219,657</b>	
67	RAGI INDUSTRIES LIMITED	-										532,562	<b>532,562</b>	
68	RAHKMA INTEGRAT	-										9,750	28,086	<b>37,836</b>

**Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010**

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	ED SERVICES LIMITED												
69	SHIPPING EMPIRE LIMITED	-										4,550	<b>4,550</b>
70	S.W.O.T. INTERNATIONAL LIMITED	-		16,250									<b>16,250</b>
71	SKI OVERSEAS LIMITED	-										142,700	<b>142,700</b>
72	STONEAFR IQUE MINERALS DEVELOPMENT COMPANY LIMITED	-		598,800									<b>598,800</b>
73	SUBHAN DER ALLIED IMPEX LIMITED	375,764											<b>375,764</b>
74	SUN AND SAND INDUSTRIES LIMITED	34,979,622	55,992,690	1,274,662			325,000	200,928					<b>92,772,902</b>
75	SURYA EXIM ALLIED LIMITED	-		814,040									<b>814,040</b>
76	SYDNEY & SAMUEL INTERNATIONAL LIMITED	-	48,750										<b>48,750</b>
77	TODALEX INDUSTRIES LIMITED	329,625											<b>329,625</b>
78	TOWER ALUMINIUM (NIG) PLC	1,490,820											<b>1,490,820</b>
79	UNION AUTO PARTS MANUFACTURING	-		85,604									<b>85,604</b>

**Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010**

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	CO. LIMITED.														
80	UTOPIA ENERGY NIGERIA LIMITED	-		20,000									<b>20,000</b>		
81	WEST AFRICAN SEASONIN G COMPANY LIMITED	-					32,380						<b>32,380</b>		
82	WEST WIND NIGERIAN LIMITED	-	21,780										<b>21,780</b>		
83	WESTERN METAL PRODUCT S COMPANY LIMITED	-										4,639,434	<b>4,639,434</b>		
84	WILS & HILS LIMITED	-		10,037									<b>10,037</b>		
85	YASPIS LIMITED	-		52,174									<b>52,174.80</b>		
86	ZUNDEL LIMITED	-		393,696									<b>393,696.00</b>		
	<b>TOTAL</b>		<b>76,398,854</b>	<b>57,246,828</b>	<b>12,693,242</b>	<b>796,668</b>	<b>3,784</b>	<b>32,380</b>	<b>7,688,855</b>	<b>4,979,852</b>	<b>162,819</b>	<b>12,740</b>	<b>6,983,525</b>	<b>596,079</b>	<b>167,595,631</b>

Source: Central Bank of Nigeria

**Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010**

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**APPENDIX 28**

S/NO	NAME OF COMPANY	QUANTITY OF MINERALS EXPORTED OUT OF NIGERIA BETWEEN 2007 TO 2010 (Metric Tonnes)												TOTAL	
		ALUMINIUM PROFILES	COPPER	LEAD CONCENTRATE RATE	MANGANESE ORE	MOLYBDE NITE ORES	MONODOS IUM GLUTAMATE 99+%	REMELTED LEAD INGOTS	COPPER INGOT MELTED	REMELTED STEEL INGOTS	SULPHURIC ACID	ZINC ORE	ZIRCON SAND		
1	A.M.DUNG (NIG) LIMITED	0		548										200	<b>748</b>
2	ABUSMEL INVESTMENT COMPANY NIGERIA LIMITED	0		240											<b>240</b>
3	ACE CLADDING SYSTEMS LIMITED	20													<b>20</b>
4	AFRICAN FERTILIZERS AND CHEMICALS NIGERIA LIMITED	0												70	<b>70</b>
5	AA-KKAYZ RESOURCES LIMITED									50					
6	ALO ALUMINIUM MANUFACTURING CO. LIMITED	100													<b>100</b>
7	ARI MINING INDUSTRIES (AFRICA) CO. LTD.	0	153												<b>153</b>
8	ARITON BUILDING MATERIALS LIMITED	0	92												<b>92</b>
9	ASIAN GLOBAL SERVICES LIMITED	0		1500	1000								450		<b>2950</b>
10	AUSJUDE FAVOUR	0		40											<b>40</b>

**Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010**

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	NIGERIA LIMITED													
11	AUTOMOTIVE CONSULTING NIGERIA LIMITED	0		3832										<b>3832</b>
12	BAXVILLE MINERALS NIGERIAN LIMITED			2153	300						150			<b>2603</b>
13	BAYROYAL INTERNATIONA L LIMITED	0		48										<b>48</b>
14	BEQUEST GLOBAL SERVICES LIMITED		0	409	1496									<b>1905</b>
15	BUDDY KING NIGERIA LIMITED		0			129						101		<b>230</b>
16	CEEGROW INDUSTRIES LIMITED		69											<b>69</b>
17	CLAYTON RESOURCES LIMITED		0		25									<b>25</b>
18	COMTEK NIGERIA LIMITED		0		503									<b>503</b>
19	DAULA GOLDEN RESOURCES NIGERIA LIMITED		0									150		<b>150</b>
20	DDK DISTRIBUTION S LIMITED		0		93									<b>93</b>
21	DESIVAR GLOBAL NIGERIA LIMITED		0		38									<b>38</b>
22	DESTINY METAL COMPANY LIMITED		0		220	15								<b>235</b>
23	DOVE SHIPPING & LOGISTICS SERVICES LIMITED		0	293	1265	25								<b>1583</b>

**Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010**

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24	EGLONE INTERNATIONA L SERVICES LIMITED	0		25												<b>25</b>
25	ELAC ADPURE ENTERPRISES	0				121										<b>121</b>
26	EXPRESS CONCERNS INTERNATIONA L LIMITED	0			896											<b>896</b>
27	EZE-CHUKS STANDARD LINK LIMITED	0												133		<b>133</b>
28	FOLAJ GLOBAL RESOURCES LIMITED	0													2984	<b>2984</b>
29	GAMIDOC NIGERIA LIMITED	0		20										24		<b>44</b>
30	GEO MINERALS AND RESOURCES NIGERIA LIMITED														488	<b>488</b>
31	GEOTESS NIGERIA LIMITED	0													436	<b>436</b>
32	GINDIRI TIN MINES COMPANY NIGERIA LIMITED	0													0	<b>0</b>
33	GRANDVILLE GLOBAL PACIFIC LIMITED	0		88												<b>88</b>
34	HIGHGLORY SOLID MINERAL COMPANY LIMITED	0	87	423											162	<b>671</b>
35	HOLYBOND LIMITED	0		60												<b>60</b>
36	HUDLEK INDUSTRIAL COMPANY LIMITED	0			70											<b>70</b>
37	INVESTRADE LIMITED	0		2523					25							<b>2548</b>
38	IYKE RESOURCES	0												100		<b>100</b>

**Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010**

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	NIGERIA LIMITED												
39	JAYANAND INDUSTRIES LIMITED		12										12
40	JIASHENG NIGERIA LIMITED		0								93		93
41	KELVIN OVERSEAS NIGERIA LIMITED		0			1400							1400
42	KENLYN GLOBAL RESOURCES LIMITED				755								755
43	KURU ZANGO INTERNATIONA L CO. LIMITED		0	456									456
44	LOYLOC NIGERIA LIMITED		0	250							100		350
45	MAFRANK METALS LIMITED		224										224
46	MALLINSON AND PARTNERS LTD		0								75		75
47	MAOSHRA GLOBAL SERVICES LIMITED		0								50		50
48	MEGA PETROCHEMIC AL LIMITED		0	50	203						284		537
49	MEKIOS LIMITED		0	113									113
50	METAFRIQUE LIMITED		0	127			2263		456				2846
51	METAL CASTING INDUSTRIES LIMITED		52								131		183
52	METAL WORLD RECYCLING LIMITED		111	258			345						714
53	METOXIDE NIGERIA LIMITED		0								90		90
54	MEYONG NIGERIA		0	58									58

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	LIMITED													
55	MINL LIMITED	11481							1514	249				<b>13244</b>
56	MONOTREM VENTURES LIMITED	0		120										<b>120</b>
57	NAMOH INDUSTRIES (NIG.) LIMITED	0	49	707										<b>756</b>
58	NEATSON SOLID MINERALS AND GEMS STONE	0	25											<b>25</b>
59	NEW GENERATION INVESTMENT LIMITED	0		300										<b>300</b>
60	NEW WORLD DESIGNS LIMITED			257										<b>257</b>
61	NEW STAR METAL INT. LIMITED	2644												<b>2644</b>
62	OHEOBE MINERALS AND GENERAL MERCHANTS LIMITED	0	230	170										<b>400</b>
63	OLUDU AND ONAHI	0	296									385		<b>681</b>
64	PRECISE SAVIOUR INDUSTRIES LIMITED			26						269				<b>294</b>
65	PERFECT SPARES LIMITED	0										300		<b>300</b>
66	PHOENIX STEEL MILLS LIMITED	2560			236									<b>2796</b>
67	RAGI INDUSTRIES LIMITED	0										1059		<b>1059</b>
68	RAHKMA INTEGRATED SERVICES LIMITED	0										25	227	<b>252</b>
69	SHIPPING EMPIRE LIMITED	0										26		<b>26</b>

**Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010**

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70	S.W.O.T. INTERNATIONA L LIMITED	0		25											<b>25</b>
71	SKI OVERSEAS LIMITED	0												1177	<b>1177</b>
72	STONEAFRIQU E MINERALS DEVELOPMENT COMPANY LIMITED	0		1111											<b>1111</b>
73	SUBHANDER ALLIED IMPEX LIMITED	189													<b>189</b>
74	SUN AND SAND INDUSTRIES LIMITED	14236	7306	251					50	26					<b>21868</b>
75	SURYA EXIM ALLIED LIMITED	0		1110											<b>1110</b>
76	SYDNEY &SAMUEL INTERNATIONA L LIMITED	0	75												<b>75</b>
77	TODALEX INDUSTRIES LIMITED	217													<b>217</b>
78	TOWER ALUMINIUM (NIG) PLC	544													<b>544</b>
79	UNION AUTO PARTS MANUFACTURI NG CO. LIMITED.	0		50											<b>50</b>
80	UTOPIA ENERGY NIGERIA LIMITED	0		40											<b>40</b>
81	WEST AFRICAN SEASONING COMPANY LIMITED	0							27						<b>27</b>
82	WEST WIND NIGERIAN LIMITED	0	99												<b>99</b>
83	WESTERN METAL PRODUCTS COMPANY LIMITED	0											5357		<b>5357</b>

## Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010

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84	WILS & HILS LIMITED	0		25										<b>25</b>
85	YASPIS LIMITED	0		19										<b>19</b>
86	ZUNDEL LIMITED	0		1079										<b>1079</b>
	<b>TOTAL</b>	<b>32459</b>	<b>9247</b>	<b>21810</b>	<b>4826</b>	<b>121</b>	<b>27</b>	<b>4196</b>	<b>594</b>	<b>456</b>	<b>70</b>	<b>9430</b>	<b>5327</b>	<b>88563</b>

Source: Central Bank of Nigeria

## APPENDIX 29

### TEMPLATE A1

#### NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)

#### DATA COLLECTION TEMPLATE FOR THE AUDIT OF SOLID MINERALS SECTOR

Annual receipt of payments from mining companies/operators in the financial years ended  
1<sup>st</sup> January 2007 to 31<sup>st</sup> December, 2010

Government Ministry: Federal Ministry of Mines and Steel Development

Department: Artisanal and Small-Scale Mining Department

Name/Address of company:-----

Type of payments	Date of payment	Receipt No. Issued	Actual Amount Assessed	Amount received	Outstanding Balance
			N	N	N
Application for Artisanal and Small-Scale Mining					
Application for Registration of mineral buying centre per mineral					
Application for annual renewal of buying centre licence.					

#### Comments/Remarks

#### Declaration:

We acknowledge for and on behalf of Department of Artisanal and Small-Scale Mining that the information provided in this template is accurate and complete and nothing is left out. All the supporting documents required to substantiate the information were provided.

The information represent true and fair presentation of amount received from the above named company during the year. The information supplied met the requirements of NEITI Audit.

Name:\_\_\_\_\_

Prepared by \_\_\_\_\_

Director\_\_\_\_\_

Rank \_\_\_\_\_

Signature/Date:\_\_\_\_\_

Signature/Date\_\_\_\_\_

**TEMPLATE A2**

**NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)**  
**DATA COLLECTION TEMPLATE FOR THE AUDIT OF SOLID MINERALS SECTOR**  
**Annual receipt of payments from mining companies/operators in the financial years ended 1<sup>st</sup> January 2007 to 31<sup>st</sup> December, 2010**  
**Government Ministry: Federal Ministry of Mines and Steel Development**  
**AGENCY: Nigeria Geological Survey Agency**  
**Name/Address of company:**-----

Type of payments	Date of payment	Receipt No. issued	Actual Amount Assessed	Amount received	Outstanding Balance
			N	N	N
Mineral separation services					
Mineral analysis					
Consultancy fees					

Comments/Remarks

Declaration:

We acknowledge for and on behalf of Nigeria Geological Survey Agency, that the information provided in this template is accurate and complete and nothing is left out. All the supporting documents required to substantiate the information were provided.

The information represent true and fair presentation of amount received from the above named company during the year. The information supplied met the requirements of NEITI Audit.

Name:\_\_\_\_\_

Name:\_\_\_\_\_

Director General /CEO\_\_\_\_\_

Director of Finance \_\_\_\_\_

Signature/Date:\_\_\_\_\_

Signature/Date:\_\_\_\_\_

**TEMPLATE A3**

**NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)**

**DATA COLLECTION TEMPLATE FOR THE AUDIT OF SOLID MINERALS SECTOR**

**Annual receipt of payments from mining companies/operators in the financial years ended  
1<sup>st</sup> January 2007 to 31<sup>st</sup> December, 2010**

**Government Ministry: Federal Ministry of Mines and Steel Development**

**Department: Mining Inspectorate Department**

**Name of organisation:-----**

Type of payments	Date of payment	Receipt No. issued	Actual Amount Assessed	Amount received	Outstanding Balance
			N		N
Royalty					
Permit to deposit tailings					
Permit to export minerals for commercial purposes					
Permit to export minerals samples for analysis					
Permits to possess and purchase minerals					
Registration of accredited agents for movement of minerals					
Permit to import explosives					
Blasting certificates					
Licence to manufacture explosives					
Permit to erect a magazine					
Licence to buy explosives					
Licence to sell explosives					
Explosives magazine licence					

Comments/Remarks



## Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010

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### Declaration:

We acknowledge for and on behalf of the above named company, that the information provided in this template is accurate and complete as nothing is left out. All the supporting documents required to substantiate the information were provided.

The information represent true and fair presentation of amount received from the above named company during the year. The information supplied met the requirements of NEITI Audit.

Name: \_\_\_\_\_

Prepared By: \_\_\_\_\_

Director of Mines Inspectorate \_\_\_\_\_

Rank \_\_\_\_\_

Signature/Date: \_\_\_\_\_

Signature/Date: \_\_\_\_\_

**TEMPLATE A4**

**NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)**

**DATA COLLECTION TEMPLATE FOR THE AUDIT OF SOLID MINERALS SECTOR**

**Annual receipt of payments from mining companies/operators in the financial years ended  
1<sup>st</sup> January 2007 to 31<sup>st</sup> December, 2010**

**Government Ministry: Federal Ministry of Mines and Steel Development**

**Agency: Nigerian Mining Cadastre Office**

**Name/Address of company:-----**

Type of payments	Date of payment	Receipt No. issued	Actual Amount Assessed	Amount received	Outstanding Balance
Mining titles(s) application processing fee					
Mining titles(s) annual service fees					
Mining title(s) fee for processing of renewal application					
Penalty fee for late renewal of mining titles (application)					
Fees for application for enlargement (processing) of mining titles					
Application for relinquishment of mining title fees					
Application for transfer mining titles fees					
Application for surrender mining titles fees					
Application for consolidation for mining titles fees					
Fees for application endorse additional mineral					
Fees for application for certified true copy of lost certificate of mining title					
Fees for application for amendment of documents					

## Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010

Search fee/due diligence					
Fees for cadastre map information, application for certified true copy of other than title documents					

Comments/Remarks

Declaration:

We acknowledge for and on behalf of Department of Mining Inspectorate, that the information provided in this template is accurate and complete and nothing is left out. All the supporting documents required to substantiate the information were provided.

The information represent true and fair presentation of amount received from the above named company during the year. The information supplied met the requirements of NEITI Audit.

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Director General \_\_\_\_\_

Director Finance \_\_\_\_\_

Signature/Date: \_\_\_\_\_

Signature/Date: \_\_\_\_\_

**TEMPLATE A5**

**NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)  
DATA COLLECTION TEMPLATE FOR THE AUDIT OF SOLID MINERALS SECTOR**

**Annual receipt of payments from mining companies/operators in the financial years ended  
1<sup>st</sup> January 2007 to 31<sup>st</sup> December, 2010**

**Government Ministry: Federal Ministry of Environment**

**Name/Address of company:**-----

Type of payments	Date of payment	Receipt No. issued	Actual Amount Assessed	Amount received	Outstanding Balance
			N		N
Registration fees for environmental impact analysis					
Consultancy Service					

Comments/Remarks

Declaration:

We acknowledge for and on behalf of Federal Ministry of Environment, that the information provided in this template is accurate and complete and nothing is left out. All the supporting documents required to substantiate the information were provided.

The information represent true and fair presentation of amount received from the above named company during the year. The information supplied met the requirements of NEITI Audit.

Name:\_\_\_\_\_

Prepared By:\_\_\_\_\_

Permanent Secretary\_\_\_\_\_

Rank:\_\_\_\_\_

Signature/Date:\_\_\_\_\_

Signature/Date:\_\_\_\_\_

**TEMPLATE A6**

**NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)  
DATA COLLECTION TEMPLATE FOR THE AUDIT OF SOLID MINERALS SECTOR**

**Annual receipt of payments from mining companies/operators in the financial years ended  
1<sup>st</sup> January 2007 to 31<sup>st</sup> December, 2010**

**Government Agencies: Federal Inland Revenue Services (FIRS)**

**Name/Address of Tax Payer:**-----

**TIN No-**-----

Type of payments	Date of payment	Receipt No. issued	Actual Amount Assessed	Amount received	Outstanding Balance
			N		N
Value Added Tax (VAT)					
Corporate Income Tax (CIT)					
Education Tax					
Withholding Tax					
Others					

**Comments/Remarks**

**Declaration:**

We acknowledge for and on behalf of Federal Inland Revenue Services, that the information provided in this template is accurate and complete as nothing is left out. All the supporting documents required to substantiate the information were provided.

The information represent true and fair presentation of amount received from the above named company during the year. The information supplied met the requirements of NEITI Audit.

Name:\_\_\_\_\_

Name:\_\_\_\_\_

Chairman/CEO \_\_\_\_\_

Director of Non Oil Tax \_\_\_\_\_

Signature/Date:\_\_\_\_\_

Signature/Date:\_\_\_\_\_

**TEMPLATE A7**

**NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)  
DATA COLLECTION TEMPLATE FOR THE AUDIT OF SOLID MINERALS SECTOR**

**Annual receipt of payments from mining companies/operators in the financial years ended 1<sup>st</sup> January 2007 to 31<sup>st</sup> December, 2010**

**Government Agencies: Nigerian Customs Service**

**NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)  
DATA COLLECTION TEMPLATE 2009 AUDIT OF SOLID MINERALS SECTOR**

**Annual receipt of payments from mining companies/operators in the financial year ended 31<sup>st</sup> December, 2009**

Type of payments	Date of payment	Receipt No. issued	Actual Amount Assessed	Amount received	Outstanding Balance
Customs Duties					
Excise Duties					
Import Duties					
Pre-shipment/Destination Fees					
Others					
<b>Total Amount Received</b>					

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Comments/Remarks

Declaration:

We acknowledge for and on behalf of Nigerian Customs Service, that the information provided in this template is accurate and complete and nothing is left out. All the supporting documents required to substantiate the information were provided.

The information represent true and fair presentation of amount received from the above named company during the year. The information supplied met the requirements of NEITI Audit.

Name: \_\_\_\_\_

Prepared By: \_\_\_\_\_

Comptroller General: \_\_\_\_\_

Rank: \_\_\_\_\_

Signature/Date: \_\_\_\_\_

Signature/Date: \_\_\_\_\_

**TEMPLATE A8**

**NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)**  
**DATA COLLECTION TEMPLATE FOR THE AUDIT OF SOLID MINERALS SECTOR**  
**Annual receipt of payments from mining companies/operators in the financial years ended 1<sup>st</sup> January 2007 to 31st December, 2010**  
**Community/Local Areas:** \_\_\_\_\_

**Name of organisation:**-----

Type of Payment	Date	Description of Items	Monetary Value	Remark
			N	
Compensation				
payment in Kind				
Social Responsibility				
Others				

Comments/Remarks

Declaration:

We acknowledge for and on behalf of the above named Community, that the information provided in this template is accurate and complete as nothing is left out. All the supporting documents required to substantiate the information were provided.

The information represent true and fair presentation of amount received from the above named company during the year. The information supplied met the requirements of NEITI

Audit.

Name:\_\_\_\_\_

Name:\_\_\_\_\_

Community Leader:\_\_\_\_\_

Secretary\_\_\_\_\_

Signature/Date:\_\_\_\_\_

Signature/Date:\_\_\_\_\_

**TEMPLATE A9**

**NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)  
DATA COLLECTION TEMPLATE FOR THE AUDIT OF SOLID MINERALS SECTOR**

**Annual receipt of payments from mining companies/operators in the financial years ended  
1<sup>st</sup> January 2007 to 31<sup>st</sup> December, 2010**

**State Government: State Board of Internal Revenue:** \_\_\_\_\_

**Name of organisation:** -----

Type of payments	Date of payment	Receipt	Actual Amount Assessed	Amount received	Outstanding Balance
			N		N
Annual surface rents (Grounds Rents)					
Pay As You Earn (PAYE)					
Business Premises					
Withholding Tax	Director Fee				
	Dividends				
13% Derivation Fund					

**Comments/Remarks**

We acknowledge for and on behalf of the above named State Board of Internal Revenue, that the information provided in this template is accurate and complete as nothing is left out.

All the supporting documents required to substantiate the information were provided.

The information represent true and fair presentation of amount received from the above named company during the year. The information supplied met the requirements of NEITI Audit.

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Chairman: \_\_\_\_\_

Director of Finance \_\_\_\_\_

Signature/Date: \_\_\_\_\_

Signature/Date: \_\_\_\_\_

**TEMPLATE A10**

**NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)  
DATA COLLECTION TEMPLATE FOR THE AUDIT OF SOLID MINERALS SECTOR**

**Annual receipt of payments from mining companies/operators in the financial years ended  
1<sup>st</sup> January 2007 to 31<sup>st</sup> December, 2010**

**Local Government Council:** \_\_\_\_\_

**Name of organisation:** \_\_\_\_\_

Type of payments	Date of payment	Receipt No. issued	Actual Amount Assessed	Amount received	Outstanding Balance
			N	N	N
Property Rates (Tenement Rates)					

Comments/Remarks

Declaration:

We acknowledge for and on behalf of the above named Local Government Council, that the information provided in this template is accurate and complete as nothing is left out. All the supporting documents required to substantiate the information were provided.

The information represents true and fair presentation of amount received from the above named company during the year. The information supplied met the requirements of NEITI Audit.

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Chairman: \_\_\_\_\_

Director of Finance \_\_\_\_\_

Signature/Date: \_\_\_\_\_

Signature/Date: \_\_\_\_\_

**TEMPLATE A11**

**NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)  
DATA COLLECTION TEMPLATE FOR THE AUDIT OF SOLID MINERALS SECTOR**

**Report on Annual payments made to Government Agencies by extractive companies  
in 2007-2010 financial years ( 1st January 2007 to 31st December, 2010)**

Company Name:-----

Company Address :-----

State:-----

LGA:-----

RC No-----

TIN No:-----

Number of Lease(s):-----

Licence No:.....

Type of License/lease:-----

Type of Mineral Extracted:-----

Status of the lease (active or inactive):-----

Level of production:-----

Nature of operation/Business:-----

<b>Receiving Agency/Type of Payment</b>	<b>Date of payment</b>	<b>Receipt No</b>	<b>Amount Assessed</b>	<b>Amount paid</b>	<b>Outstanding Balance</b>
			N	N	N
<b>Federal Inland Revenue Services (FIRS)</b>					
Value Added Tax (VAT)					
Corporate Income Tax (CIT)					
Education Tax					
Withholding Tax					
Others					
<b>Mining Cadastre Office</b>					
Mining titles(s) application processing fee					
Mining titles(s) annual service fees					
Mining title(s) fee for processing of renewal application					
Penalty fee for late renewal of mining titles (application)					
Fees for application for enlargement (processing) of mining titles					

**Report on the Financial Audit of Nigeria Solid Minerals Sector 2007-2010**

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Application for relinquishment of mining title fees					
Application for transfer mining titles fees					
Application for surrender mining titles fees					
Application for consolidation mining titles fees					
Fees for application to endorse additional mineral					
Fees for application for certified true copy of lost certificate of mining title					
Fees for application for amendment of documents					
Search fee/due diligence					
Fees for cadastre map information, application for certified true copy of other documents other than title documents					
<b>Mining Inspectorate Department</b>					
Royalty					
Permit to deposit tailings					
Permit to export minerals for commercial purposes					
Permit to export minerals samples for analysis					
Permit to posses and purchase minerals					
Registration of accredited agents for movement of minerals					
Permit to import explosives					
Blasting certificates					
Licence to manufacture explosives					
Permit to erect a magazine					
Licence to buy explosives					
Licence to sell explosives					
Explosives magazine licence					
<b>Federal Ministry of Environment</b>					
Registration fees for environmental impact					

analysis					
<b>Nigeria Geological Survey Agency</b>					
Mineral separation services					
Mineral analysis					
Consultancy fees					
<b>Artisanal and Small-Scale Mining Department</b>					
Application for Artisanal and Small-Scale Mining					
Application for Registration of mineral buying centre per mineral					
Application for annual renewal of buying centre licence.					
<b>FEDERAL MINISTRY OF FINANCE</b>					
Dividend from Government Investment (Shares)					
<b>NIGERIA CUSTOM SERVICE</b>					
Customs Duties					
Excise Duties					
Import Duties					
Pre-shipment/Destination Fees					
Others					
Subtotal of payment to Federal Agencies					
<b>State Board of Internal Revenue</b>					
Annual surface rents (Grounds Rents)					
Pay As You Earn (PAYE)					
Business Premises					
Withholding Tax (Director)					
<b>Local Government Council</b>					
Property Rates (Tenement Rates)					
<b>Communities/Land owners</b>					
Compensation					
Payment in cash					
Others					

Comments/Remarks

Declaration:

We acknowledge for and on behalf of the above named company, that the information provided in this template is accurate and complete as nothing is left out. All the supporting documents required to substantiate the information were provided.

The information represent true and fair presentation of amount paid to the listed Government agencies during the year. The information supplied meet the requirements of NEITI Audit.

Name: \_\_\_\_\_ Name: \_\_\_\_\_

Managing Director/CEO: \_\_\_\_\_ Director of Finance \_\_\_\_\_

Signature/Date: \_\_\_\_\_ Signature/Date: \_\_\_\_\_

**TEMPLATE A12**

**NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)**

**DATA COLLECTION TEMPLATE FOR THE AUDIT OF SOLID MINERALS SECTOR**

**Annual receipt of payments from mining companies/operators in the financial years ended  
1<sup>st</sup> January 2007 to 31<sup>st</sup> December, 2010**

**Government Agency: REVENUE MOBILIZATION ALLOCATION AND FISCAL COMMISSION**

S/No	Type of payments	Date	Amount received	Amount disbursed
1	<b>Ministry of Steel and Solid minerals Development</b>			
	a) Department of Artisanal and Small-Scale Mining			
	b) Nigeria Geological Survey Agency			
	c) Mining Inspectorate Department			
	d) Nigerian Mining Cadastre Office			
2	<b>Federal Ministry of Environment</b>			
3	<b>Federal Ministry of Commerce</b> Weight and Measurement Department			
4	<b>Federal Inland Revenue Services (FIRS)</b>			
5	<b>Nigeria Customs Services</b>			
6	<b>Central Bank of Nigeria</b>			
	<b>Total Amount Received</b>			

**N.B** this additional information are required( i) Evidence of disbursement of ASMD Fund from Federation Account (ii)bank statement of monthly revenue (iii) evidence of direct payment into consolidated revenue account from any other source as it related to solid mineral Sector

Comments/Remarks

Declaration:

We acknowledge for and on behalf of RMAFC, that the information provided in this template is accurate and complete and nothing is left out. All the supporting documents required to substantiate the information were provided.

Name:\_\_\_\_\_

Name:\_\_\_\_\_

Chairman:\_\_\_\_\_

Director of finance:\_\_\_\_\_

**TEMPLATE A13**  
**NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)**  
**DATA COLLECTION TEMPLATE FOR THE AUDIT OF SOLID MINERALS SECTOR**  
**Annual receipt of payments from mining companies/operators in the financial years ended**  
**1<sup>st</sup> January 2007 to 31<sup>st</sup> December, 2010**

**Organization: Central Bank of Nigeria**

Sources of payments	Date of payment	Lodgment Reference	Amount Received	Amount Budgeted	Variance
<b>(1) Federal ministry of Steel and solid mineral development</b>					
(A) Department of Artisanal and Small-Scale Mining					
(B) Nigeria Geological Survey Agency					
(C) Mining Inspectorate Department					
(D) Nigerian Mining Cadastre Office					
<b>(2) Federal Ministry of Environment</b>					
<b>(3) Federal Inland Revenue Services (FIRS)</b>					
<b>(4) Nigeria Customs Services</b>					
<b>(5) Ministry of Commerce:</b> Weight & Measurement Department					
<b>Total Amount Received</b>					

**N.B** this additional information are required( i) Evidence of transfer to consolidated revenue account  
(ii)Bank statement of monthly revenue (iii) evidence of direct payment into consolidated revenue account from any other source(s) as it related to solid minerals Sector

Comments/Remarks

Declaration:

We acknowledge for and on behalf of CBN, that the information provided in this template is accurate and complete and nothing is left out. All the supporting documents required to substantiate the information were provided.

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Governor: \_\_\_\_\_

Director of Operations: \_\_\_\_\_

Signature/Date: \_\_\_\_\_

Signature/Date: \_\_\_\_\_

**TEMPLATE A14**

**NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)  
DATA COLLECTION TEMPLATE FOR THE AUDIT OF SOLID MINERALS SECTOR**

**Annual receipt of payments from mining companies/operators in the financial years ended  
1<sup>st</sup> January 2007 to 31<sup>st</sup> December, 2010**

**Government Agency: Office of the Accountant General of the Federation(OAGF)**

Sources of payments	Date of payment	Lodgment Reference	Amount Received	Amount Budgeted	Variance
<b>(1) Federal ministry of Steel and solid mineral development</b>					
(A) Department of Artisanal and Small-Scale Mining					
(B) Nigeria Geological Survey Agency					
(C) Mining Inspectorate Department					
(D) Nigerian Mining Cadastre Office					
<b>(2) Federal Ministry of Environment</b>					
<b>(3) Federal Inland Revenue Services (FIRS)</b>					
<b>(4) Nigeria Customs Services</b>					
<b>(5) Ministry of Commerce: Weight &amp; Measurement Department</b>					
<b>Total Amount Received</b>					

**N.B** this additional information are required( i) Evidence of transfer to consolidated revenue account (ii) Bank statement of monthly revenue (iii) evidence of direct payment into consolidated revenue account from any other source(s) as it related to solid mineral Sector

Comments/Remarks

Declaration:

We acknowledge for and on behalf of OAGF, that the information provided in this template is accurate and complete and nothing is left out. All the supporting documents required to substantiate the information were provided.

Name: \_\_\_\_\_

Accountant General: \_\_\_\_\_

Signature/Date: \_\_\_\_\_

Name: \_\_\_\_\_

Director of Finance: \_\_\_\_\_

Signature/Date: \_\_\_\_\_

**TEMPLATE A15**

**NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)  
DATA COLLECTION TEMPLATE FOR THE AUDIT OF SOLID MINERALS SECTOR**

**Annual receipt of payments from mining companies/operators in the financial years ended 1<sup>st</sup> January 2007 to 31<sup>st</sup> December, 2010**

**Government Agency: TERTIARY EDUCATION TRUST FUND (TETF)**

Name of the organisation	TIN No.	Date of payment	Receipt No. issued	Amount received
<b>Total Amount Received</b>				

**N.B** this additional information are required( i) Evidence of transfer to consolidated revenue account (ii)bank statement of monthly revenue (iii) evidence of direct payment into consolidated revenue account from any other source(s) as it related to solid mineral Sector

Comments/Remarks

Declaration:

We acknowledge for and on behalf of TETF, that the information provided in this template is accurate and complete and nothing is left out. All the supporting documents required to substantiate the information were provided.

Name:\_\_\_\_\_

Name:\_\_\_\_\_

Executive Secretary :\_\_\_\_\_

Director of Finance:\_\_\_\_\_

Signature/Date:\_\_\_\_\_

Signature/Date:\_\_\_\_\_

## APPENDIX 30

### ROYALTY RATES FOR SELECTED SOLID MINERALS

S/NO	MINERALS	AD VALOREM (%)	AVERAGE MARKET PRICE (N)	ROYALTY RATE
1	AMETHYST	5	3,000/Kg	150/Kg
2	AQUAMARINE	5	500/gm	25/gm
3	BARYTES	3	2,400/T	120/T
4	BAUXITE	5	6,000/T	180/T
5	BENTONITE	5	4,000/T	150/T
6	BITUMEN/TAR SAND	3	5,000/T	150/T
7	CLAY	5	200/T	10/T
8	COAL	3	1,500/T	45/T
9	COLUMBITE	3	150,000/T	4,500/T
10	CORRUNDUM	5	500/gm	25/gm
11	CRYSTAL QUARTZ	5	800/Kg	40/Kg
12	DIATOMITE	5	30,000/T	1,500/T
13	DOLOMITE	5	700/T	35/T
14	EMERALD	5	6,500/gm	325/gm
15	FELDSPAR	5	2,000/T	100/T
16	GARNET	5	10,000/Kg	500/Kg
17	GOLD	3	32,000/ounce	1,060/ounce
18	GRANITE BLOCKS	5	20,000/M <sup>3</sup>	1,000/M <sup>3</sup>
19	GYPSUM	5	4,000/T	200/T
20	ILMENITE	3	10,000/T	300/T
21	INDUSTRIAL QUARTZ	5	2,000/T	100/T
22	IRON ORE	3	2,000/T	60/T
23	KAOLIN	5	2,000/T	100/T
24	LATERITE	5	300/T	15/T
25	LEAD/ZINC	3	30,000/T	900/T
26	LIMESTONE	5	500/T	25/T
27	MAGNESITE	3	5,000/T	150/T
28	MARBLE AGGREGATES	5	1,000/T	50/T
29	MARBLE BLOCKS	5	15,000/M <sup>3</sup>	750/M <sup>3</sup>
30	MICA	5	1,000/T	50/T
31	PHOSPHATE	5	2,500/T	125/T
32	PYRITE	3	1,000/T	30/T
33	RUBY	5	500/gm	25/T
34	RUTILE	3	40,000/T	1,200/T
35	SALT	5	1,000/T	50/T
36	SAND	5	400/T	20/T
37	SAPPHIRE	5	2,000/gm	100/gm
38	SHALE	5	200/T	10/T
39	SILICA SAND	5	500/T	25/T
40	SODA ASH/TROHA	5	10,000/T	500/T
41	STONE AGGREGATES	5	800/T	40/T
42	TALC	5	2,000/T	100/T
43	TANTALITE	3	4.0M/T	120,000/T
44	TIN ORE	3	180,000/T	5,400/T
45	TOPAZ	5	4,000/Kg	200/Kg
46	TOURMALINE (Green)	5	200/gm	10/gm
47	TOURMALINE (Pink & Blue)	5	900/gm	45/gm
48	ZIRCON	5	30,000/Kg	1,500/Kg

Note: The rates are valid as from January 1, 2002

Source: Ministry of Mines and Steel Development (MMSD).